

# Revised Regulations of Québec 1981

VOLUME

6

F-5, r. 1  
to  
M-9, r. 21

Consolidated to 31 December 1981 by  
the Commission de refonte des lois et des règlements  
and published pursuant to the Act  
respecting the consolidation of the statutes and regulations  
(R.S.Q., c. R-3; am. S.Q., 1981, c. 23).

Legal deposit — 1st quarter 1982  
Bibliothèque nationale du Québec  
ISBN (complete set) 2-551-04625-4  
ISBN (volume 6) 2-551-04631-9

© Éditeur officiel du Québec, 1982

All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Éditeur officiel du Québec.



# REVISED REGULATIONS OF QUÉBEC

## VOLUME 6

### TABLE OF CONTENTS

| Title  | Reference | Title  | Reference |
|--|-----------|--|-----------|
| <b>AN ACT RESPECTING MANPOWER<br/>VOCATIONAL TRAINING AND<br/>QUALIFICATION</b><br><i>R.S.Q., c. F-5</i>   |           | <b>BAILIFFS ACT</b><br><i>R.S.Q., c. H-4</i>   |           |
| Regulation respecting the notice of collective dismissal . . . . .   | F-5, r.1  | Regulation respecting acts derogatory to the dignity of the<br>office of bailiff . . . . .   | H-4, r.1  |
| Règlement général sur les comités consultatifs régionaux<br>. . . . .  | F-5, r.2  | Regulation respecting the application of the Bailiffs Act<br>. . . . .   | H-4, r.2  |
| Regulation respecting the vocational training and qualifi-<br>cation of manpower in the construction industry . . . . .  | F-5, r.3  | Tariff of fees of bailiffs . . . . .   | H-4, r.3  |
| Regulation respecting the vocational training and qualifi-<br>cation of manpower, covering electricians, pipe fitters,<br>elevator mechanics and electrical machinery operators in<br>sectors other than the construction industry . . . . . | F-5, r.4  | <b>HYDRO-QUEBEC ACT</b><br><i>R.S.Q., c. H-5</i>   |           |
| <b>AN ACT RESPECTING THE GRAND THÉÂTRE<br/>DE QUÉBEC</b><br><i>R.S.Q., c. G-2</i>  |           | Règlement sur l'exercice du pouvoir du conseil d'adminis-<br>tration d'Hydro-Québec, sa régie interne et d'autres me-<br>sures administratives s'appliquant à l'entreprise . . . . . | H-5, r.1  |
| Règlement sur les employés de la Régie du Grand Théâtre<br>de Québec . . . . .   | G-2, r.1  | Regulation respecting the supply of low voltage electricity<br>for residence and general services . . . . .  | H-5, r.2  |
| Règlement de régie interne de la Régie du Grand Théâtre<br>de Québec . . . . .   | G-2, r.2  | <b>RETAIL SALES TAX ACT</b><br><i>R.S.Q., c. I-1</i>   |           |
| <b>FAMILY HOUSING ACT</b><br><i>R.S.Q., c. H-1</i>   |           | Regulation respecting trade-in allowances on motor vehi-<br>cles brought into Québec for purposes of use and the Re-<br>tail Sales Tax Act . . . . .                                 | I-1, r.1  |
| Regulation respecting the application of the Family Hous-<br>ing Act . . . . .   | H-1, r.1  | Regulation respecting the application of paragraph <i>r</i> of<br>section 17 of the Retail Sales Tax Act . . . . .   | I-1, r.2  |
| Regulation fixing the maximum rate of interest that a<br>lender may exact within the scope of the Family Housing<br>Act . . . . .  | H-1, r.2  | Regulation respecting compensation for the benefit of par-<br>ish <i>fabriques</i> . . . . .   | I-1, r.3  |
| <b>HOTELS ACT</b><br><i>R.S.Q., c. H-3</i>   |           | Regulation respecting compensation to agents of the Min-<br>ister and the Retail Sales Tax Act . . . . .   | I-1, r.4  |
| Regulation respecting tourist information offices . . . . .  | H-3, r.1  | Regulation concerning exchange or trade-in and the Re-<br>tail Sales Tax Act . . . . .   | I-1, r.5  |
| Regulation respecting camping grounds . . . . .  | H-3, r.2  | Regulation respecting Canadian interprovincial highway<br>transportation companies and the Retail Sales Tax Act<br>. . . . .   | I-1, r.6  |
| Regulation respecting hotel establishments and resta-<br>urants . . . . .  | H-3, r.3  | Regulation respecting undertakings carrying out explora-<br>tory drilling in Québec and the Retail Sales Tax Act . .<br>. . . . .  | I-1, r.7  |
|  |           | Regulation respecting equipment, machinery and other<br>moveable property brought temporarily into Québec . .<br>. . . . .   | I-1, r.8  |

| Title   | Reference | Title  | Reference |
|---|-----------|--|-----------|
| Regulation respecting the exemption provided for in paragraphs <i>z</i> and <i>aa</i> of section 17 of the Retail Sales Tax Act . . . . .   | I-1, r.9  | <b>AN ACT RESPECTING THE APPLICATION OF THE TAXATION ACT</b><br><i>R.S.Q., c. I-4</i>  |           |
| Regulation respecting the exemptions provided for in paragraphs <i>ad</i> and <i>ag</i> of section 17 of the Retail Sales Tax Act . . . . .   | I-1, r.10 | Regulation respecting the application of the Taxation Act (1980) . . . . .   | I-4, r.1  |
| Regulation respecting Indians . . . . .   | I-1, r.11 | Regulation respecting the application of the Taxation Act (1972) . . . . .   | I-4, r.2  |
| Regulation respecting the leasing of moveable property and the Retail Sales Tax Act . . . . .   | I-1, r.12 | <b>HIGHWAY VICTIMS INDEMNITY ACT</b><br><i>R.S.Q., c. I-5</i>  |           |
| Regulation authorizing certain agents to refund amounts of sales tax to purchasers . . . . .  | I-1, r.13 | Regulation respecting the demerit point system . . . . .   | I-5, r.1  |
| Regulation respecting merchandise used or sold to promote sales and the Retail Sales Tax Act . . . . .  | I-1, r.14 | <b>CRIME VICTIMS COMPENSATION ACT</b><br><i>R.S.Q., c. I-6</i>   |           |
| Regulation respecting reimbursement of retail sales tax to non-residents . . . . .  | I-1, r.15 | Regulation respecting the application and notice of election to claim benefits by a crime victim . . . . .   | I-6, r.1  |
| Regulation respecting tax remittance by agents within the meaning of the Retail Sales Tax Act doing business on the site of exhibitions, fairs, festivities, celebrations and recreational, educational, social and artistic entertainments, and other events of limited duration . . . . . | I-1, r.16 | <b>AN ACT RESPECTING INDEMNITIES FOR VICTIMS OF ASBESTOSIS AND SILICOSIS IN MINES AND QUARRIES</b><br><i>R.S.Q., c. I-7</i>                                    |           |
| Regulation respecting the transfer of assets to a company, and the Retail Sales Tax Act . . . . .   | I-1, r.17 | Regulation respecting the appointment of members of the Medical Experts Committee . . . . .  | I-7, r.1  |
| Regulation respecting aircraft vendors . . . . .  | I-1, r.18 | <b>NURSES ACT</b><br><i>R.S.Q., c. I-8</i>   |           |
| Regulation respecting authorized motor vehicle dealers . . . . .  | I-1, r.19 | Regulation respecting the acts contemplated in section 36 of the Nurses Act which may be performed by classes of persons other than nurses . . . . .           | I-8, r.1  |
| Regulation respecting sales made to a <i>fabrique</i> for purposes of worship . . . . .   | I-1, r.20 | Regulation respecting the business of the Bureau and general meetings of the Ordre des infirmières et infirmiers du Québec . . . . .                           | I-8, r.2  |
| <b>TOBACCO TAX ACT</b><br><i>R.S.Q., c. I-2</i>   |           | Regulation respecting professional liability insurance for nurses . . . . .  | I-8, r.3  |
| Regulation respecting the application of the Tobacco Tax Act . . . . .  | I-2, r.1  | Code of ethics of nurses . . . . .   | I-8, r.4  |
| Order respecting the fixing of the weighted average retail price of cigarettes . . . . .  | I-2, r.2  | Règlement sur le comité des examinateurs et sur les examens de l'Ordre des infirmières et infirmiers du Québec . . . . .                                       | I-8, r.5  |
| <b>TAXATION ACT</b><br><i>R.S.Q., c. I-3</i>  |           | Regulation respecting conditions and procedures for revoking the registration of a student in nursing . . . . .  | I-8, r.6  |
| Regulation respecting the Taxation Act . . . . .  | I-3, r.1  | Regulation respecting the preservation, use or destruction of the records, books and registers of a nursing care professional who ceases to practise . . . . . | I-8, r.7  |
| Regulation respecting employers' contributions to pension funds in respect of service rendered by employees and other deductions allowed in computing income of a taxpayer . . . . .  | I-3, r.2  |  |           |

| Title   | Reference | Title   | Reference  |
|---|-----------|---|------------|
| Regulation fixing the territorial boundaries of the sections of the Ordre des infirmières et infirmiers du Québec . . . . .                   | I-8, r.8  | Regulation respecting advertising by engineers . . . . .  | I-9, r.10  |
| Regulation respecting terms and conditions for election to the Bureau of the Ordre des infirmières et infirmiers du Québec . . . . .          | I-8, r.9  | Regulation respecting regional sections of the Ordre des ingénieurs du Québec . . . . .   | I-9, r.11  |
| Regulation respecting the procedure for conciliation and arbitration of accounts of nurses . . . . .  | I-8, r.10 | Regulation respecting refresher training periods of engineers . . . . .   | I-9, r.12  |
| Regulation respecting the procedure of the professional inspection committee of nurses . . . . .  | I-8, r.11 | Tariff of fees of engineers . . . . .   | I-9, r.13  |
| Regulation respecting advertising by nurses . . . . .   | I-8, r.12 | Regulation respecting the keeping of records and consulting offices by engineers . . . . .  | I-9, r.14  |
| Regulation respecting the apportionment of contributions to the Ordre des infirmières et infirmiers du Québec . . . . .                       | I-8, r.13 | Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs du Québec . . . . .   | I-9, r.15  |
| Regulation respecting the representation of councils of sections on the Bureau of the Ordre des infirmières et infirmiers du Québec . . . . . | I-8, r.14 | <b>FOREST ENGINEERS ACT</b>   |            |
| Regulation respecting refresher training periods and the limitation of the right of nurses to practise . . . . .                              | I-8, r.15 | <i>R.S.Q., c. I-10</i>  |            |
| <b>ENGINEERS ACT</b>  |           | Regulation respecting the business of the Bureau and general meetings of the Ordre des ingénieurs forestiers du Québec . . . . .  | I-10, r.1  |
| <i>R.S.Q., c. I-9</i>   |           | Code of ethics of forest engineers . . . . .  | I-10, r.2  |
| Regulation respecting the business of the Bureau and general meetings of the Ordre des ingénieurs du Québec . . . . .                         | I-9, r.1  | Regulation establishing a joint committee on training in forest engineering . . . . .   | I-10, r.3  |
| Regulation respecting the retirement fund of engineers . . . . .  | I-9, r.2  | Regulation respecting certain terms and conditions for permits to be issued by the Ordre des ingénieurs forestiers du Québec . . . . .  | I-10, r.4  |
| Code of ethics of engineers . . . . .   | I-9, r.3  | Regulation respecting the records of a forest engineer who ceases to practise . . . . .   | I-10, r.5  |
| Regulation respecting the records of an engineer who ceases to practise . . . . .   | I-9, r.4  | Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs forestiers du Québec . . . . .  | I-10, r.6  |
| Regulation respecting the assistance fund of the Ordre des ingénieurs du Québec . . . . .   | I-9, r.5  | Regulation respecting equivalence standards for diplomas granted by educational institutions outside Québec for purposes of the Ordre des ingénieurs forestiers du Québec . . . . . | I-10, r.7  |
| Regulation respecting members and other conditions for registration on the roll of the Ordre des ingénieurs du Québec . . . . .               | I-9, r.6  | Regulation respecting the procedure for conciliation and arbitration of accounts of forest engineers . . . . .  | I-10, r.8  |
| Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs du Québec . . . . .                         | I-9, r.7  | Regulation respecting the procedure of the professional inspection committee of forest engineers . . . . .  | I-10, r.9  |
| Regulation respecting the procedure for conciliation and arbitration of accounts of engineers . . . . .                                       | I-9, r.8  | Regulation respecting advertising by forest engineers . . . . .   | I-10, r.10 |
| Regulation respecting the procedure of the professional inspection committee of engineers . . . . .   | I-9, r.9  | Regulation respecting refresher training periods for forest engineers . . . . .   | I-10, r.11 |
|   |           | Tariff of fees of forest engineers . . . . .  | I-10, r.12 |

| Title  | Reference    | Title   | Reference  |
|--|--------------|---|------------|
| Regulation respecting the keeping of records and consulting offices by forest engineers . . . . .  | I-10, r.13   | Regulation respecting regional committees and the central parents' committee of every school board of the island of Montréal that establishes administrative regions or districts . . . . .                         | I-14, r.4  |
| Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs forestiers du Québec . . . . .             | I-10, r.14   | Regulation respecting the conditions of employment of directors general and deputy directors general of the school boards and regional school boards for Catholics . . . . .  | I-14, r.5  |
| <b>AN ACT RESPECTING PIPING INSTALLATIONS</b><br><i>R.S.Q., c. M-7; amended, S.Q., 1975, c. 53; after consolidation :</i><br><i>R.S.Q., c. I-12.1</i>      |              | Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics . . . . .   | I-14, r.6  |
| Plumbing Code . . . . .  | I-12.1, r.1  | Regulation respecting a delegation of powers pursuant to section 12 of the Education Act . . . . .  | I-14, r.7  |
| Regulation respecting the costs of a previous notice of offence as provided for in the Act respecting piping installations . . . . .                       | I-12.1, r.2  | Règlement sur les ententes prévues par l'article 450 de la Loi sur l'instruction publique . . . . .   | I-14, r.8  |
| <b>AN ACT RESPECTING ELECTRICAL INSTALLATIONS</b><br><i>R.S.Q., c. E-4; amended, S.Q., 1975, c. 53; after consolidation :</i><br><i>R.S.Q., c. I-13.01</i> |              | Règlement définissant ce qui constitue une fonction pédagogique ou éducative aux fins de la Loi sur l'instruction publique . . . . .  | I-14, r.9  |
| Lightning Rod Code . . . . .   | I-13.01, r.1 | Règlement sur la permission accordée par le ministère de l'Éducation d'engager certains enseignants . . . . .   | I-14, r.10 |
| Regulation respecting the Canadian Electrical Code . . . . .   | I-13.01, r.2 | Regulation respecting procedure for election of commissioners to the Cree School Board . . . . .  | I-14, r.11 |
| Regulation respecting electrical installations . . . . .   | I-13.01, r.3 | Décret sur la rémunération du personnel préposé aux tâches relatives aux examens, guides et autres instruments d'évaluation du ministre de l'Éducation et sur le remboursement de certains de leurs frais . . . . . | I-14, r.12 |
| Regulation respecting the costs of a previous notice of offence as provided for in the Act respecting electrical installations . . . . .                   | I-13.01, r.4 | Règlement sur la rémunération et les autres avantages qu'une commission scolaire peut accorder à ses commissaires ou syndics d'écoles . . . . .   | I-14, r.13 |
| <b>AN ACT RESPECTING THE INSTITUT NATIONAL DE PRODUCTIVITE</b><br><i>R.S.Q., c. I-13.1</i>   |              | <b>JURORS ACT</b><br><i>R.S.Q., c. J-2</i>  |            |
| Règlement sur la régie interne, la formation et les pouvoirs du comité exécutif de l'Institut national de productivité . . . . .                           | I-13.1, r.1  | Regulation respecting indemnities to jurors . . . . .   | J-2, r.1   |
| <b>EDUCATION ACT</b><br><i>R.S.Q., c. I-14</i>   |              | <b>LEGISLATURE ACT</b><br><i>R.S.Q., c. L-1</i>   |            |
| Regulation respecting admission and enrolment of pupils and school attended . . . . .  | I-14, r.1    | Regulation respecting allowances to members pursuant to section 82 of the Legislature Act . . . . .   | L-1, r.1   |
| Règlement sur le calendrier scolaire des élèves de la classe maternelle et des niveaux primaire et secondaire . . . . .                                    | I-14, r.2    | Regulation respecting purchase contracts of the National Assembly . . . . .   | L-1, r.2   |
| Regulation respecting school committees and parents' committees . . . . .  | I-14, r.3    | Règlement sur les contrats de location de biens meubles de l'Assemblée nationale . . . . .  | L-1, r.3   |

| Title   | Reference  | Title  | Reference |
|---|------------|--|-----------|
| Règlement sur les emplois ou fonctions à caractère occasionnel et leurs titulaires à l'Assemblée nationale . . . . .                    | L-1, r.4   | <b>MASTER ELECTRICIANS ACT</b>   |           |
| ..... L-1, r.4  |            | <i>R.S.Q., c. M-3</i>  |           |
| Règlement sur les envois gratuits par les parlementaires . . . . .  | L-1, r.5   | Regulation of the Corporation of Master Electricians of Québec . . . . .   | M-3, r.1  |
| ..... L-1, r.5  |            |  |           |
| Regulation respecting the <i>Gazette officielle du Québec</i> . . . . .   | L-1, r.6   | <b>MASTER PIPE-MECHANICS ACT</b>   |           |
| ..... L-1, r.6  |            | <i>R.S.Q., c. M-4</i>  |           |
| Règlement sur les missions officielles . . . . .  | L-1, r.7   | Règlement de la Corporation des maîtres mécaniciens en tuyauterie du Québec . . . . .  | M-4, r.1  |
| ..... L-1, r.7  |            |  |           |
| Regulation respecting the publication and distribution of Orders in Council and the related tariff of fees . . . . .                    | L-1, r.8   | <b>AN ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES</b>   |           |
| ..... L-1, r.8  |            | <i>R.S.Q., c. M-5</i>  |           |
| <b>AN ACT TO PROMOTE THE PAROLE OF INMATES</b>  |            | Regulation respecting stuffing and upholstered and stuffed articles . . . . .  | M-5, r.1  |
| <i>R.S.Q., c. L-1.1</i>   |            |  |           |
| Règlement sur l'indemnité de présence des membres à temps partiel de la Commission québécoise des libérations conditionnelles . . . . . | L-1.1, r.1 | <b>STATIONARY ENGINEMEN ACT</b>  |           |
| ..... L-1.1, r.1  |            | <i>R.S.Q., c. M-6</i>  |           |
| Regulation respecting the parole of inmates . . . . .   | L-1.1, r.2 | Regulation respecting stationary enginemen . . . . .   | M-6, r.1  |
| ..... L-1.1, r.2  |            | Regulation respecting the amount of the costs of the prior notice of offence provided under the Stationary Enginemen Act . . . . . | M-6, r.2  |
| <b>LICENSES ACT</b>   |            |  |           |
| <i>R.S.Q., c. L-3</i>   |            | <b>VETERINARY SURGEONS ACT</b>   |           |
| Regulation respecting the application of the Licenses Act . . . . .   | L-3, r.1   | <i>R.S.Q., c. M-8</i>  |           |
| ..... L-3, r.1  |            | Regulation respecting admission to the practice of veterinary medicine . . . . .   | M-8, r.1  |
| <b>AN ACT RESPECTING LOTTERIES, RACING, PUBLICITY CONTESTS AND AMUSEMENT MACHINES</b>   |            | Regulation respecting the business of the Bureau and general meetings of the Ordre des médecins vétérinaires du Québec . . . . .   | M-8, r.2  |
| <i>R.S.Q., c. L-6</i>   |            | Regulation respecting professional liability insurance for veterinary surgeons . . . . .   | M-8, r.3  |
| Regulation respecting amusement machines . . . . .  | L-6, r.1   | Code of ethics of veterinary surgeons . . . . .  | M-8, r.4  |
| ..... L-6, r.1  |            | Regulation respecting the committee on training in veterinary medicine . . . . .   | M-8, r.5  |
| Rules respecting amusement machines . . . . .   | L-6, r.2   | Regulation respecting the records of a veterinary surgeon who ceases to practise . . . . .   | M-8, r.6  |
| ..... L-6, r.2  |            | Regulation respecting terms and conditions for election to the Bureau of the Ordre des médecins vétérinaires du Québec . . . . .   | M-8, r.7  |
| Rules respecting publicity contests . . . . .   | L-6, r.3   | Regulation respecting the procedure for conciliation and arbitration of accounts of veterinary surgeons . . . . .                  | M-8, r.8  |
| ..... L-6, r.3  |            | ..... M-8, r.8   |           |
| Regulation respecting harness racing . . . . .  | L-6, r.4   |  |           |
| ..... L-6, r.4  |            |  |           |
| Rules respecting harness racing . . . . .   | L-6, r.5   |  |           |
| ..... L-6, r.5  |            |  |           |
| Regulation respecting licences for lottery schemes . . . . .  | L-6, r.6   |  |           |
| ..... L-6, r.6  |            |  |           |
| <b>MORTMAIN ACT</b>   |            |  |           |
| <i>R.S.Q., c. M-1</i>   |            |  |           |
| Regulation respecting the fees payable under the Mortmain Act . . . . .   | M-1, r.1   |  |           |

| Title   | Reference | Title   | Reference |
|---|-----------|---|-----------|
| Regulation respecting the procedure of the professional inspection committee of veterinary surgeons . . . . .   | M-8, r.9  | Regulation respecting the procedure for the conciliation and arbitration of accounts of physicians . . .  | M-9, r.12 |
| Regulation respecting advertising by veterinary surgeons . . . . .  | M-8, r.10 | Regulation respecting the procedure of the professional inspection committee of physicians . . . . .  | M-9, r.13 |
| Regulation respecting refresher training periods for veterinary surgeons . . . . .  | M-8, r.11 | Regulation respecting advertising by physicians . . . . .   | M-9, r.14 |
| Regulation respecting the keeping of records and consulting-rooms by veterinary surgeons . . . . .  | M-8, r.12 | Regulation respecting the dues payable by candidates to the practice of the medical profession . . . . .  | M-9, r.15 |
| Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des médecins vétérinaires du Québec . . . . .  | M-8, r.13 | Regulation respecting the dues payable by candidates to obtain a specialist's certificate from the Corporation professionnelle des médecins du Québec . . . . .                               | M-9, r.16 |
| <b>MEDICAL ACT</b>  |           | Regulation respecting midwives, examinations for medicine, provincial and federal licenses and applications to the Bureau of the Corporation professionnelle des médecins du Québec . . . . . | M-9, r.17 |
| <i>R.S.Q., c. M-9</i>   |           | Regulation respecting the refresher training period and the limitation of the right of a physician to practise . . . . .  | M-9, r.18 |
| Règlement sur les actes visés à l'article 31 de la Loi médicale qui peuvent être posés par des classes de personnes autres que des médecins . . . . .   | M-9, r.1  | Regulation respecting the keeping of records by physicians . . . . .  | M-9, r.19 |
| Regulation respecting the business of the Bureau and the general meeting of the Corporation professionnelle des médecins du Québec . . . . .  | M-9, r.2  | Regulation respecting the keeping of consulting rooms by physicians . . . . .   | M-9, r.20 |
| Règlement sur l'assurance-responsabilité professionnelle des médecins . . . . .   | M-9, r.3  | Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Corporation professionnelle des médecins du Québec . . . . .                                       | M-9, r.21 |
| Code of ethics of physicians . . . . .  | M-9, r.4  |   |           |
| Regulation respecting the joint committee on training in medicine . . . . .   | M-9, r.5  |   |           |
| Regulation respecting terms and conditions for revoking registration in medicine . . . . .  | M-9, r.6  |   |           |
| Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec . . . . .                                      | M-9, r.7  |   |           |
| Regulation respecting the records of a physician who ceases to practise . . . . .   | M-9, r.8  |   |           |
| Regulation respecting terms and conditions for election to the Bureau of the Corporation professionnelle des médecins du Québec . . . . .   | M-9, r.9  |   |           |
| Regulation respecting standards for recognizing the equivalence of the training of a person not holding the normally required diploma, for the purposes of issuing a specialist's certificate . . . . . | M-9, r.10 |   |           |
| Regulation respecting the standards relating to the form and content of verbal or written prescriptions made by a physician . . . . .   | M-9, r.11 |   |           |



c. F-5, r.1

## Regulation respecting the notice of collective dismissal

An Act respecting manpower vocational training and qualification  
(R.S.Q., c. F-5, s. 45)

### DIVISION I INTRODUCTORY PROVISIONS

**1.** In this Regulation, the following expressions mean :

(a) “employer” : any person who has work done by an employee, except any person whose principal activity is construction as contemplated in the Act respecting labour relations in the construction industry (R.S.Q., c. R-20) ;

(b) “employee” : a person who works for an employer and for remuneration ; however, this word does not include :

- i. a director or officer of a corporation ;
- ii. a seasonal or casual worker ;

(c) “undertaking” : the carrying out of projects ;

(d) “technological reason” : any new arrangement of means of production ;

(e) “economic reason” : any motive issuing from : lack of raw materials, change in market conditions, cessation of orders or decrease in orders, change of products, reduction of overhead expenses, administrative reorganization, discontinuance of certain services or any similar motive ;

(f) “dismissal” : any cessation of employment of an employee caused by the employer ;

(g) “collective dismissal” : any dismissal involving at least 10 employees within period of 2 consecutive months’ duration.

### DIVISION II SCOPE

**2.** This Regulation applies to any employer who dismisses all or part of his employees from one or more of his establishments in a given region. This Regulation does not apply to any employer who :

(a) dismisses employees assigned to any undertaking of a seasonal or intermittent nature ; or

(b) dismisses employees for an indefinite period of time of less than 6 months duration.

### DIVISION III PROCEDURE

**3.** The employer contemplated in section 2 is compelled to give the notice provided for in section 45 of the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5).

**4.** The notice shall be posted to the Manpower Branch and mention :

(a) the name and address of the employer or establishment concerned ;

(b) the nature of the product or principal service ;

(c) the names and addresses of the association of employees ;

(d) the reasons for the collective dismissal ;

(e) the date on which the collective dismissal will be made ;

(f) the full name of each employee likely to be involved in collective dismissal.

The notice becomes effective from the date on which it is mailed.

**5.** In the case of a fortuitous event or of an unforeseeable event, it is incumbent upon the employer to give proof of the impossibility to foresee a collective dismissal.

In such a case, the Minister of Labour, Manpower and Income Security may, after consulting with the employer, fix the delay the said employer shall have to respect before proceeding with the collective dismissal.

**6.** No employer shall make a collective dismissal during the delay which follows the said notice.

**DIVISION IV**  
**RECLASSIFICATION COMMITTEE**

**7.** The Manpower Branch assumes responsibility for the establishment and proper functioning of the reclassification committee provided for in section 45 of the Act respecting manpower vocational training and qualification.





c. F-5, r.2

**Règlement général sur les comités  
consultatifs régionaux**

An Act respecting manpower vocational training and  
qualification

(R.S.Q., c. F-5, s. 30)

See French Edition



c. F-5, r.3

## Regulation respecting the vocational training and qualification of manpower in the construction industry

An Act respecting manpower vocational training and qualification

(R.S.Q., c. F-5, s. 30)

### DIVISION I INTERPRETATION

**1.** In this Regulation, the following expressions mean :

(a) “attestation of experience” : a document issued by exception by the Department proving that the holder has plyed a trade in whole or in part ;

(b) “apprenticeship booklet” : a booklet issued by the Department to an apprentice in which are recorded practice hours worked during the course of his employment and the apprenticeship credits obtained ;

(c) “apprenticeship card” : an identity card issued by the Department attesting in particular that the holder is an apprentice in the trade designated ;

(d) “qualification certificate” : a certificate issued by the Department attesting to the level of qualification acquired by the holder in a trade governed by the Act ;

(e) “construction site” : the total work performed by an employer on one project ;

(f) “council of arbitration” : the council created under section 41 of the Act ;

(g) “Decree” : the Construction Decree (c. R-20, r.5) ;

(h) “Act” : the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5) ;

(i) “trade” : one of the trades defined in Schedule A ;

(j) “Department” : the Ministère du Travail, de la Main-d’oeuvre et de la Sécurité du revenu ;

(k) “Minister” : the Minister of Labour, Manpower and Income Security ;

(l) “Board” : the Office de la construction du Québec ;

(m) “employee” : an apprentice, a skilled worker, a labourer and any person working individually, on a crew or in partnership ;

(n) “specialty” : part of a trade defined in Schedule A ;

(o) “skilled worker” : a worker who holds either a qualification certificate or an attestation of experience issued by the Department, or the qualification certificate issued by a body mentioned in section 55 of the Manpower Vocational Training and Qualification Act (S.Q., 1969, c. 51) ;

(p) “skilled tradesman” : any physical person working on his own behalf and plying a trade or profession.

### DIVISION II SCOPE

**2.** This Regulation governs the plying of trades defined in Schedule A, within the same jurisdiction as that of the Act respecting labour relations in the construction industry (R.S.Q., c. R-20), including any amendment to the said Act, and any decree issued in virtue thereof.

It also governs the plying of these trades by the skilled tradesman when he carries out construction work governed by the Act respecting labour relations in the construction industry otherwise than for the private purposes, other than the commercial or industrial purposes, of a natural person.

**3.** This Regulation does not apply to :

(a) construction work on electric power transmission and distribution lines, transformer stations and telephone system circuits above ground ;

(b) intercom system installation work.

### DIVISION III PLYING OF TRADES

**4. Conditions :**

(1) The qualification certificate or the attestation of experience or apprenticeship card, as the case may be, is required by a person plying a trade.

(2) Any person plying a trade shall, when requested during working hours, produce his qualification certificate or his attestation of experience or his apprenticeship card, as the case may be for any body mandated for this purpose under section 43 of the Act.

#### **5. Practice area :**

(1) Tasks to be carried out by a skilled worker plying his trade are those included in the definition applying to the said trade as found in Schedule A.

(2) Whenever the qualification certificate or the attestation of experience indicate the specialty of the holder, the plying of the trade is restricted to the tasks coming under the said specialty.

### **DIVISION IV VALIDATION OF QUALIFICATION**

#### **6. Validation by trade :**

- (1) One qualification certificate is issued by trade.
- (2) This certificate, in addition to mentioning the trade, also indicates :
  - (a) the specialty, if necessary, of the employee who holds a qualification certificate issued before 30 April 1976, by a body empowered to do so under Québec law ;
  - (b) the specialty of the skilled worker in the pipefitting trade and the operator of heavy equipment.

#### **7. Qualification examination eligibility :**

- (1) (a) Anyone who has completed apprenticeship in conformity with this Regulation, taking into account applicable apprenticeship credits is eligible to sit for the qualification examination ;
- (b) anyone who is able to prove by supporting documents that he has plied a trade or specialty and has gained experience in working hours and, if necessary, in applicable apprenticeship credits, at least equal to the number of periods provided for in Schedule B is also eligible for this examination.

(2) The person eligible for the qualification examination shall register for this purpose at a Québec manpower centre and shall pay the fees required under Division VI.

**8. Content of the qualification examination :** The trade of the specialty, as the case may be, constitutes the content of the qualification examination.

**9. Examination failure :** Anyone who fails the qualification examination is entitled to a supplemental examination on a date established by the Department ; apprentice-

ship is extended accordingly. A second failure entails either the extension of apprenticeship or revised guidance for the applicant.

**10. Fraud in any form whatsoever entails disqualification of the examination and the extension of apprenticeship up to the date established by the Department.**

**11. Exemption from the qualification examination :** Anyone who, before 30 April 1976, held a qualification certificate or an attestation of experience issued by a body empowered to do so under Québec law, is exempt from the qualification examination. The foregoing also applies to holders of a qualification certificate issued under the provisions of an interprovincial agreement respecting reciprocal recognition of vocational qualification (Red Seal).

**12. Certificate issue :** The qualification certificate is issued to the person who satisfies one of the following conditions :

- (a) has passed the qualification examination according to established standards ;
- (b) was exempt from the said examination.

**13. Validity of the qualification certificate and the attestation of experience :** The qualification certificate and the attestation of experience are valid under the following conditions :

- (a) if they contain the name, date of birth, social insurance number and the signature of those to whom they are issued ;
- (b) if they mention the issue date and, as of 1 June 1976, the issue and expiry dates ;
- (c) if they mention the trade and, if necessary, the specialty of the holder ;
- (d) if they bear, as of 1 June 1976, the appropriate seal.

**14. Anyone whose qualification is not valid or cannot be validated under this Regulation may, exceptionnally, obtain an attestation of experience from the council of arbitration in the trade and the specialty that the council so determines.**

## **DIVISION V APPRENTICESHIP**

### **15. Apprenticeship system :**

- (1) Apprenticeship is obligatory in each trade.
- (2) The overall trade constitutes the apprenticeship.
- (3) The term of apprenticeship in a trade is equal to the number of periods provided for in Schedule B. Each period equals 2 000 hours of apprenticeship.
- (4) Candidates shall, before accepting employment, register as an apprentice and obtain an apprenticeship card and booklet from the Department. They are, therefore, classed according to their experience and apprenticeship credits obtained.

### **16. Admission to apprenticeship :**

- (1) Registration of candidates is governed by the following conditions :
  - (a) the candidate is at least 16 years of age ;
  - (b) hold a classification certificate for apprentices issued under the Regulation respecting the placement of employees in the construction industry (c. R-20, r.10).
  - (2) The candidate is admitted to apprenticeship in one trade at a time.
  - (3) The apprentice who has taken pertinent vocational training courses in a trade in which he was accepted as an apprentice, obtains apprenticeship credits in accordance with established standards.
  - (4) The apprentice who has completed the number of periods provided for in Schedule B, must sit for the qualification examination no more than one month following the termination of apprenticeship. Should the apprentice not comply with the foregoing, he must supply a valid reason within the same time period, otherwise his apprenticeship card and booklet are thereby suspended. Such suspension is waived as soon as the said apprentice sits for the examination.
  - (5) The apprentice shall have his apprenticeship booklet revised during the 30 days prior to the end of each apprenticeship period, otherwise his booklet shall be cancelled.
  - (6) From 30 April 1976, the apprenticeship booklet and card of the beginning apprentice, whose name has not been listed as an apprentice on the employer's monthly report sent to the Board during the 2 complete months following the issue of the said documents, shall be cancelled for all legal purposes.

**17. Validity of the apprenticeship card :** The apprenticeship card is valid under the following conditions :

- (a) it contains the name, date of birth, social insurance number and the signature of the holder ;
- (b) it contains the issue date ;
- (c) it contains the trade and the number of the apprenticeship booklet.

**18. Validity of the apprenticeship booklet :** The apprenticeship booklet is valid under the following conditions :

- (a) it contains the name, date of birth, social insurance number and the signature of the holder ;
- (b) it mentions the issue date and, in the case of extended apprenticeship, the extension date or its duration in working hours, as the case may be ;
- (c) it mentions the trade and the apprenticeship period.

### **19. Apprentice-employer relations :**

- (1) The apprentice, as such, cannot perform tasks other than those included in the trade in which he is apprenticed.
- (2) The apprentice shall perform the tasks assigned to him under the immediate supervision of a skilled worker.
- (3) The employer shall register in the apprenticeship booklet the number of hours worked by the apprentice as well as the dates when the work began and ended in his establishment.
- (4) The ratio of apprentices to skilled workers employed by an employer shall not exceed that ratio mentioned in Schedule B. However, the employer may hire one additional apprentice when he has in his employ one skilled worker in excess of the number indicated in the said Schedule or any multiple thereof.
- (5) The employer may, in addition, form work crews so that the number of apprentices on a job site does not exceed the ratio of one apprentice per skilled worker, provided that subsection 4 is respected.
- (6) The employer who employs only one skilled worker or if he himself is the only skilled worker on the job site is entitled to one apprentice.
- (7) The number of apprentices in their last period of apprenticeship shall not be less than 25% of all apprentices in an employer's service. Such percentage is based on 4 apprentices and subsequently, on multiples thereof. However, should there be a shortage of apprentices in their last period of apprenticeship, the employer shall, in

the same percentage, call upon apprentices in the next lower period.

(8) The employer shall grant to the apprentice who so requests it a leave of absence in order to take prescribed courses in his trade.

(9) The employer shall integrate in his service the apprentice permitted a leave of absence for studies as soon as such studies are terminated.

(10) Apprentice wage rates in relation to skilled worker rates are as follows :

| Total duration | 1 <sup>st</sup> | 2 <sup>nd</sup> | Period          |                 |                 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                |                 |                 | 3 <sup>rd</sup> | 4 <sup>th</sup> | 5 <sup>th</sup> |
| 5 periods      | 50%             | 60%             | 70%             | 85%             | 85%             |
| 4 periods      | 50%             | 60%             | 70%             | 85%             | —               |
| 3 periods      | 60%             | 70%             | 85%             | —               | —               |
| 2 periods      | 70%             | 85%             | —               | —               | —               |
| 1 period       | 85%             | —               | —               | —               | —               |

## 20. Private vocational training plan :

(1) **Recognition :** A private vocational training plan requires the approval of the Department in order to obtain :

(a) the validation of the qualification of any employee or of any skilled tradesman who adheres to this plan ; and

(b) governmental subsidies for expenses incurred in the application of the said plan.

(2) **Condition :** A private vocational training plan is recognized only if it conforms to this Regulation.

## 21. Continuous inventory :

(1) The Department supplies the Board with a list of those persons who have obtained an apprenticeship card or booklet, a qualification certificate or an attestation of experience, to ply a trade under this Regulation.

(2) The Board establishes and keeps up to date, the list of employers and employees governed by the Decree by using the information it has and any information forwarded to it by employers and the Department. It also keeps up to date the list of skilled tradesman for whom it obtains information under the Act respecting labour relations in the construction industry (R.S.Q., c. R-20).

(3) Periodically or upon request of the Minister, the Board submits an analysis of the information found in its on-going list, in order to make known, on a monthly basis for each region concerned, the number of employees or skilled tradesmen who worked in the industry, the trade they plyed, the number of regular and overtime hours worked and the number of employers governed. These analyses must also show any other pertinent information that will make known available manpower, conditions on

the labour market and the vocational and territorial mobility of employees or skilled tradesman in the industry.

## DIVISION VI FEES

### 22. Apprenticeship booklet and card :

|                 |      |
|-----------------|------|
| Issue .....     | 5 \$ |
| Revision .....  | 2    |
| Duplicate ..... | 2.   |

### 23. Qualification examination :

|                    |       |
|--------------------|-------|
| Initial exam ..... | 10 \$ |
| Supplemental ..... | 3.    |

### 24. Qualification certificate :

|                                   |      |
|-----------------------------------|------|
| Issue following examination ..... | nil  |
| Issue without examination .....   | 5 \$ |
| Duplicate .....                   | 2.   |

### 25. Attestation of experience :

|                 |      |
|-----------------|------|
| Issue .....     | 2 \$ |
| Duplicate ..... | 2.   |

## DIVISION VII SPECIAL PROVISIONS

**26.** From 30 April 1976, the apprenticeship booklet and card issued before 1 February 1976, to the apprentice whose name has never appeared as such on the employer's monthly report to the Board are cancelled for all legal purposes.

**27.** From 1 January 1977, and each year thereafter on the same date, the apprenticeship booklet and card of the apprentice whose name has not appeared as such on the employer's monthly report to the Board during a consecutive 12-month period following 31 December 1975, shall not be valid for purposes of this Regulation.

**28.** The apprenticeship booklet and card of the apprentice cancelled in conformity with this Regulation are reinstated without prejudice to those concerned if supporting evidence shows that the said documents were cancelled due to one or more absences due to sickness or accident, employer or union activities, or again to one or more absences for apprenticeship purposes outside Québec.

## **DIVISION VIII APPEAL**

**29.** Any person who feels that he has been prejudiced by a decision of the Department due to the application of this Regulation may file a written appeal to the council of arbitration whose decision is final.

### **SCHEDULE A (ss. 2 and 5)**

#### **TRADE DEFINITIONS**

##### **Group I**

Group I includes the trades of carpenter-joiner and interior systems installer.

**1. Carpenter-joiner :** “Carpenter-joiner” means any person who does wood carpentry work, joinery work, work involving the assembly, erection and repair of wood or metal items such as :

(a) concrete forms including forms for footings, walls, piers, columns, beams, slabs, stairs, roads, sidewalks and curbs at ground level and form ties ;

(b) insect screens, door and window frames, doors, windows, sills, weatherstripping, curtain walls, and clapboard, aluminium or composition siding ;

(c) metal partitions ;

(d) shingles, unwelded and unhooked sheet metal connected thereto, sandstone tiles ;

(e) insulation in matt, roll or panel form, fastened by means of nails, staples or glue ;

(f) wallboards ;

(g) wood or other composition lathing ;

(h) steel studding ;

(i) nailing metal corner beads and mouldings ;

(j) cupboards, counters and shelving (interchangeable or fixed), including the application of plastic laminates or other analogous coverings ;

(k) acoustical tile, including mouldings ;

(l) bowling alleys and accessories ;

(m) parquet flooring, including sanding and finishing ;

(n) synthetic lawn material ;

(o) the installation, hoisting and handling of : steel sheet-piling, shoring piles, wales, braces, struts, bearing piles and temporary steel or timber stays driven into the ground.

**2. Interior systems installer :** “Interior systems installer” means anyone who :

(a) prepares and sets all types of laths ;

(b) prepares, assembles and sets any metal (tied or welded) used to erect and install metal supports for suspended ceilings ;

(c) sets metal studs or frames for walls or partitions to be covered with metal, gypsum or similar composition laths or any wallboard or gypsum tile ;

(d) installs gypsum or composition wallboard on partitions composed of metal studs, or on metal furrings ;

(e) installs any wire mesh to be covered with any type of coating ;

(f) sets acoustical tile.

##### **Group II**

Group II includes the crane operators, shovel operators, heavy equipment operators and heavy equipment mechanics.

The heavy equipment operator's trade includes 4 specialties : tractor operator, grader operator, spreader operator, roller operator.

**3. Crane operator :** Anyone who :

(a) operates all types of cranes such as elevator cranes, tower cranes, suspended cranes, derrick cranes, self-propelled cranes on locomotives or truck-mounted on wheels or tracks, with hydraulic, electric, mechanical and electro-mechanical attachments ;

(b) operates travelling cranes, boring machines, pile-drivers and cranes equipped with piledriving equipment used to drive cement, tubular or other piles or sheet-piles.

A crane operator also operates the above equipment when it is electrically-driven.

**4. Shovel operator :** Anyone who operates all types of shovels, backhoes, cranes with clamshell or dragline attachments, pivoted arm excavators and any other stationary or mobile excavating equipment, track-mounted or on wheels.

A shovel operator also operates the above equipment when it is electrically-driven.

**5. Heavy equipment operator :** Anyone who operates equipment included in any of the following specialties :

(1) **Specialty of the tractor operator :** Is part of the specialty of the tractor operator, the operation of wheel or track-mounted tractors with booms, buckets or attachments, "pépine" backdiggers, concrete breakers, bulldozers, scrapers, overhead and front-end loaders, trench-cutting machines, sideboom and endboom tractors, wheel-mounted tractors with excavating or forked attachment.

(2) **Specialty of the grader operator :** Is part of the specialty of the grader operator, the operation of graders.

(3) **Specialty of the spreader operator :** Is part of the specialty of the spreader operator, the operation of grader-spreaders and asphalt or concrete spreaders.

(4) **Specialty of the roller operator :** Is part of the specialty of the roller operator, the operation of rollers and power compactors.

The operators of equipment included in the 4 specialties mentioned above also operate the equipment when it is electrically-driven.

**6. Heavy equipment mechanic :** Anyone who does the maintenance and repair of cranes, power shovels, graders, spreaders, rollers, tractors, off-the-road trucks and also any other construction equipment or machinery that is motorized, stationary or mobile, used for landscaping, handling or excavation.

The following works, however, are not considered as part of the trade : the repair of compressed air motors and pneumatic tools such as hammers, drills, chisels and reamers ; tire installation and repair, installation of belts, windshield wipers and headlights, greasing and body work.

### Group III

Group III includes structural steel erectors, boiler-makers, ornamental iron workers and reinforcing steel erectors.

**7. Structural steel erector :** "Structural steel erector" means anyone who, with the exception of work done for the construction or maintenance of electric power transmission and distribution lines :

(a) erects and assembles all iron and steel parts used in the construction of :

- i. buildings, including partitions, prefabricated roofs, wall sections including metal windows ;
- ii. completely prefabricated buildings ;
- iii. bridges, viaducs, subways and tunnels ;
- iv. antennas for radio and television broadcasting stations ;
- v. hoists, car dumpers, cranes, conveyors, ore unloaders ;
- vi. lock gates, head gates ;
- vii. hydraulic regulating equipment ;
- viii. coal, stone, coke, sand and ore towers, bins and hoppers ;
- ix. ash chutes and hoppers ;

(b) the erection of concrete structural members (wall panels, floor or ceiling slabs) when mechanical equipment is used ;

(c) the erection and construction of all sectional and otherwise assembled stacks, as well as the extension and repair of such stacks ;

(d) the unloading, hoisting and setting of complete boilers, steam drums and assembled sections of tubular boilers and machinery into their approximate positions ;

(e) torch-cutting, welding, riveting, rigging, scaffolding, framing, erecting and dismantling of temporary or supporting work in connection with any of the above operations.

**8. Boilermaker :** "Boilermaker" means anyone who performs the operations connected with the construction of steam generators, boilers and tanks including :

(a) all erection, dismantling, assembly and demolition work on boilers, as well as the steel erecting related thereto ;

(b) setting equipment on foundations or supports ;

(c) installing and rolling tubes ;

(d) fitting all pressure or non-pressure parts, except the unloading, hoisting and placing of portable boilers, steam drums and assembled sections of tubular boilers ;

(e) all work in connection with breechings, smoke boxes, stacks, uptakes, floats, air and water heaters, smoke consumers, all types of tanks, as well as all other plate work connected thereto ;

(f) the erection and construction of purifying boxes, gas generators, brewery vats, standpipes, penstocks and gasometers, as well as the unloading, hoisting and placing of equipment or parts related to the above-mentioned devices ;

(g) all burning, chipping, caulking, riveting, welding and rigging work connected with the above-mentioned operations.

**9. Ornamental iron worker :** “Ornamental iron worker” means anyone who, by means of equipment, tools or welding, traces, cuts, prepares and assembles all metal pieces for the manufacture of items such as : inside and outside stairs, railings, fences (except wire fences), gates, windows, canopies, cellar and inspection traps, all types of wire netting, coal chutes, vault doors, fire doors, partitions, lifesaving equipment or any other similar work ; installs and erects the above items.

**10. Reinforcing steel erector :** “Reinforcing steel erector” means anyone who cuts, bends, fastens, installs and assembles rods and metal laths with wire, ties, or welding operations to strengthen concrete in the construction of forms, columns, beams, slabs or other similar work.

#### Group IV

Group IV includes tinsmiths and roofers.

**11. Tinsmith :** “Tinsmith” means anyone who works sheet metal of a thickness not exceeding gauge 10. Sheet metal includes iron, copper, aluminum, stainless steel or other similar materials. He also :

(a) traces, makes and sets all types of sheet-metal items on construction sites ;

(b) erects and repairs ventilating, air conditioning and warm air heating systems, as well as all systems for exhausting such materials as shavings, fumes, smoke or dust, applies inside insulation connected with such systems and sets prefabricated apparatus ;

(c) performs all other analogous work such as covering skylights, cornices, firestops and flashings with metal ; installs gutters and other prefabricated metal items such as shelves, lockers, partitions, wall coverings, screens and ceilings.

**12. Roofer :** “Roofer” means anyone who applies and lays asphalt composition, gravel, shingles, sandstone tiles or other similar products on roofs. Work also includes the repair and insulation of such roofs, including vapour seals, build-up roofing membranes and waterproofing barriers, as well as laying unwelded and unhooked sheet metal.

#### Group V

Group V includes painters, resilient flooring layers and insulators.

**13. Painter :** “Painter” means anyone who :

(a) prepares and conditions the inside and outside surfaces of any structure and covers same with one or more coats of film-forming compound for protection and aesthetic purposes.

“Film-forming compound” means any liquid, sticky, natural or synthetic, transparent, semi-transparent, opaque or coloured material that forms a continuous protective film on surfaces ;

(b) covers wall surfaces with wallpaper or any other similar material that is natural or synthetic, pre-pasted or glued ;

(c) performs other work entailing the application of backing, corner beads and accessories, as well as joint-pointing wallboard.

**14. Resilient flooring layer :** “Resilient flooring layer” means anyone who lays :

(a) resilient flooring made of vinyl, asphalt, rubber, cork, linoleum or of any other material that is glued but not nailed ;

(b) rugs, carpets and undercarpets, except acoustical tile applied on walls and ceilings.

**15. Insulator :** “Insulator” means anyone who, by spraying or any other regular method, applies thermal insulation to :



(a) i. all existing or new piping systems whether it be in connection with the installation, repair or renovation of such systems, including the application of all types of protective finishes ;

ii. piping used to convey any fluid (hot water, cold water, steam, gas, fuel, ammonia, etc. . . ) ;

iii. piping and duct work for air conditioning, ventilation or refrigeration purposes ;

(b) furnaces, boilers, tanks and other similar equipment, except the erection of brick walls for boilers.

An insulator may also apply rigid or semi-rigid insulating materials.

### Group VI

Group VI includes plasterers, cement finishers, bricklayer-masons and tile setters.

**16. Plasterer :** “Plasterer” means anyone who :

(a) by means of a trowel or mechanically, applies coatings such as plaster, celanite, mortar, cement metal composition, stucco or other substitutes ;

(b) sets metal corner mouldings or any other type of mouldings, as well as all accessories connected thereto ;

(c) points and fills gypsum wallboard joints ;

(d) does plaster moulding work and sets and pours ornaments.

**17. Cement finisher :** “Cement finisher” means anyone who :

(a) prepares and finishes cement surfaces on floors, walls, sidewalks and pavements ;

(b) performs plain or designed cement coating work ;

(c) applies hardeners and sealers or does all other similar coating work on floors, sidewalks, pavements and other roadwork inside tunnels ;

(d) applies and finishes metallic waterproofing, including the protective coating and the installation of waterproofing membranes.

For the cement finisher, work on walls, following flooring operations, may not exceed the height of the base-board.

**18. Bricklayer-mason :** “Bricklayer-mason” means anyone who :

(a) cuts, saws, joint-points and lays, by using mortar, cement or any other adhesive material, the following masonry items :

i. brick, natural or artificial stone ;

ii. acid brick, fire brick, brick made of plastic, cement or any other refractory material, all such bricks being laid by hand, machine or compressor ;

iii. refractory material tiles ;

iv. terra-cotta ;

v. architectural precast concrete ;

vi. blocks made of gypsum, concrete, composition materials and light aggregates, for walls or partitions ;

(b) sets and welds anchoring devices ; applies rigid insulation inside walls and masonry cavities.

**19. Tile setter :** “Tile setter” means anyone who :

(a) cuts and sets marble, granite, prefabricated terrazzo, slate, glazed or enameled ceramic tiles and all other similar or substitute materials ;

(b) installs strips, laths and metal anchoring devices and applies various granitic mixtures ;

(c) sets the base for the above operations ;

(d) polishes by hand or machine and by means of dry or wet processes, all surfaces made of granite, marble or any other similar material and cements or fills in cracks or gaps.

### Group VII

Group VII includes millwrights.

**20. Millwright :** “Millwright” means anyone who :

(a) installs, repairs, sets, erects, dismantles and handles equipment, including equipment for bowling alleys ; conveyors and permanently-installed equipment ; automatic doors and accessories ; adjustable floors used to support machinery ;

(b) makes templates for such machinery and equipment.

### Group VIII

Group VIII includes electricians.

**21. Electrician :** “Electrician” means anyone who does construction overhaul, alteration, repair and maintenance work on electrical installations used for lighting, heating and motive power purposes. This includes all wires, cable conduits, accessories, devices and electrical apparatus that form part of the installation itself and are connected thereto or are used to connect the installation to the public or municipal utility, such connection being on the wall of the building or structure nearest the utility line.

### Group IX

Group IX includes the pipe fitting trade.

**22. Pipe fitter :** “Pipe fitter” means any person who performs, in any building or construction, the work of installing, renewing, altering, repairing or maintaining the systems included in the following specialties, except the piping of sewers and water mains and the connections thereof :

(1) **Specialty of the plumber :** The plumber is responsible for :

(a) plumbing systems, including :

i. piping, devices, accessories and other apparatus necessary for the flow of fluids in the said systems ;

ii. piping, devices, accessories and other apparatus used for the draining and the back air ventilation of the said systems ;

(b) the piping, the devices and accessories used in installations such as refineries, gasoline pumps, air vents, pipe-lines and sprinkling systems.

(2) **Specialty of the fire protection mechanic :** The fire protection mechanic is responsible for automatic sprinkler systems including their piping, devices, accessories and other apparatus used to prevent and fight fires.

(3) **Specialty of the heating systems installer :** The heating systems installer is responsible for :

(a) heating and combustion systems including their piping, devices, accessories and other apparatus necessary for the distribution of fluids or the production of motive power or heat by the said systems ;

(b) piping, devices and accessories utilized in installations such as oil refineries, gasoline pumps, air vents, pipe-lines and sprinklers.

(4) **Specialty of the refrigeration mechanic :** The refrigeration mechanic is responsible for refrigeration systems with at least  $\frac{1}{4}$  HP capacity, including their piping, devices, accessories and other apparatus necessary for the distribution of fluids and the production of cold air by the said systems.

### Group X

Group X includes elevator mechanics.

**23. Elevator mechanic :** “Elevator mechanic” means anyone who installs, renews, alters, repairs or maintains a mechanical conveying system composed of apparatus, accessories and other equipment such as elevators, hoists, escalators, flying scaffolds, ski lifts, dumbwaiters, moveable stage platforms, rolling sidewalks and other similar equipment generally used or usable for transporting persons, things or materials.

The installation of a mechanical conveying system also involves the electrical connection of apparatus and accessories from the main line disconnexion switch. The installation also includes the operation of a temporary or unfinished system, as well as the operation of a finished system when the latter is used, at the employer's request, to convey his employees and materials.

**SCHEDULE B**

(ss. 7,15,16 and 19)

| Groups | Trade                                   | Apprenticeship<br>period(s) | Ratio of<br>apprentice(s)<br>per qualified<br>worker(s) |                        |
|--------|---|-----------------------------|---|------------------------|
|        |   |                             | Apprentice(s)   | Qualified<br>worker(s) |
| I      | 1. Carpenter-joiner . . . . .           | 3                           | 1   | 5                      |
|        | 2. Interior systems installor . . . . . | 3                           | 1   | 5                      |
| II     | 3. Crane operator . . . . .             | 1                           | 1   | 1                      |
|        | 4. Shovel operator . . . . .            | 1                           | 1   | 1                      |
|        | 5. Heavy equipment operator . . . . .   | 1                           | 1   | 2                      |
| III    | 6. Heavy equipment mechanic . . . . .   | 3                           | 1   | 1                      |
|        | 7. Structural steel erector . . . . .   | 2                           | 1   | 5                      |
|        | 8. Boilermaker . . . . .                | 3                           | 1   | 5                      |
|        | 9. Ornamental iron worker . . . . .     | 2                           | 1   | 5                      |
|        | 10. Reinforcing steel erector . . . . . | 1                           | 1   | 5                      |
| IV     | 11. Tinsmith . . . . .                  | 3                           | 1   | 2                      |
|        | 12. Roofer . . . . .                    | 1                           | 1   | 4                      |
| V      | 13. Painter . . . . .                   | 3                           | 1   | 5                      |
|        | 14. Resilient flooring layer . . . . .  | 1                           | 1   | 2                      |
| VI     | 15. Insulator . . . . .                 | 3                           | 1   | 5                      |
|        | 16. Plasterer . . . . .                 | 3                           | 1   | 5                      |
|        | 17. Cement finisher . . . . .           | 2                           | 1   | 5                      |
|        | 18. Bricklayer-mason . . . . .          | 3                           | 1   | 5                      |
|        | 19. Tile setter . . . . .               | 3                           | 1   | 5                      |
| VII    | 20. Millwright . . . . .                | 3                           | 1   | 5                      |
| VIII   | 21. Electrician . . . . .               | 4                           | 1   | 2                      |
| IX *   | 22. Pipe fitter . . . . .               | 4                           | 1   | 2                      |
| X      | 23. Elevator mechanic . . . . .         | 5                           | 1   | 1                      |

\*The proportion applying to the fire  
protection mechanic is :

1 1

O.C. 1551-76, (1976) 108 O.G. II, 2933

O.C. 1968-78, (1978) 110 G.O., 2687

O.C. 1322-80, (1980) 112 G.O. II, 1919

O.C. 4004-80, (1981) 113 G.O. II, 279



c. F-5, r.4

## **Regulation respecting the vocational training and qualification of manpower, covering electricians, pipe fitters, elevator mechanics and electrical machinery operators in sectors other than the construction industry**

An Act respecting manpower vocational training and qualification  
(R.S.Q., c. F-5, s. 30)

### **DIVISION I INTERPRETATION**

**1.** In this Regulation, the following expressions mean :

(a) “Manpower Branch” : the body within the Ministère du Travail, de la Main d’Oeuvre et de la Sécurité du revenu entrusted with the application of this Regulation ;

(b) “employer” : anyone who has work done by an employee ;

(c) “Act” : the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5) ;

(d) “trade” : the trade defined in Schedule A ;

(e) “region” : one of the 10 administrative regions as defined in the *Décret sur la division administrative du Québec* (c. D-11, r.1) ;

(f) “employee” : the apprentice, skilled worker, labourer and any other employee working individually, on a crew or in partnership ;

(g) “specialty” : means that part of a trade defined as such in this Regulation ;

(h) “skilled worker” : means anyone with either a qualification certificate or an experience certificate issued by the Manpower Branch or a qualification certificate issued by the bodies mentioned in section 55 of the Manpower Vocational Training and Qualification Act (S.Q., 1969, c.51) ;

(i) “skilled tradesman” : any physical person working on his own behalf and plying a trade or a profession.

### **DIVISION II SCOPE**

**2. Areas :** This Regulation governs the plying of trades defined in Schedule A in areas not subject to the Act respecting labour relations in the construction industry (R.S.Q., c. R-20), taking into account any amendment to the said Act any regulation and any decree enacted under its authority.

**3. Exceptions :** This Regulation does not apply to :

(a) mines subject to the Mining Act (R.S.Q., c. M-13) ;

(b) electric power generation, transformation or distribution stations and the substations thereof, when such stations or substations are operated by a public utility corporation or by a municipal department when work is performed by their employees under the control and direction of the officers of the said corporation or municipal department ;

(c) communication networks and intercommunication systems ;

(d) pipe-fitting performed on locomotives, railway cars or boats ;

(e) the manufacture and repair of all electrical apparatus as well as the manufacture repair and maintenance of household appliances.

### **DIVISION III PRACTICE OF TRADES**

**4. Job access :**

(1) The qualification certificate or the apprenticeship booklet or card, as the case may be, is required by every employee or by every skilled tradesman plying a trade or specialty. The employee or skilled tradesman to whom section 20 applies is exempted from this obligation ; he must however, hold an attestation of experience as mentioned in section 20.

(2) The employee or skilled tradesman plying a trade or specialty must, during working hours and when requested, present his qualification certificate or his attestation of experience or his apprenticeship booklet or card, as

the case may be, to any representative of the agency mandated for this purpose under section 43 of the Act.

### **5. Practice area :**

(1) The duties that an employee or a skilled tradesman may carry out in the plying of his trade are those included in the definition found in Schedule A and applying to the said trade.

(2) Whenever the holder's specialty is indicated on the qualification certificate or on the experience certificate, plying of the trade is restricted to the said specialty.

## **DIVISION IV VALIDATION OF QUALIFICATION**

### **6. Validation by trade :**

- (1) One qualification certificate is issued per trade.
- (2) Besides stating the trade, the certificate shall mention, if provided for in this Regulation :
  - (a) the category of machinery for which the electrical machinery operator has specialized himself ;
  - (b) in accordance with the titles of specialties as established by the council of arbitration under the Act :
    - i. the specialty of the employee or skilled tradesman who has a qualification certificate issued before 30 October 1971 by an agency authorized to do so under the statutes of Québec ;
    - ii. the specialty, if required, of the employee or skilled tradesman who holds an attestation of experience under section 20 ;
  - (c) the specialty of the skilled employee or skilled tradesman qualified in the trade of pipefitter.

**7. Qualification examination basis :** The trade shall constitute the qualification examination basis.

### **8. Qualification examination eligibility :**

- (1) Shall be eligible to sit for the qualification examination anyone who :
  - (a) has completed apprenticeship in accordance with this Regulation ; or
  - (b) has proven, by supporting documents, that he is plying a trade or a specialty and has gained experience equivalent to the number of periods set out in Schedule C.

(2) Anyone eligible for the qualification examination shall register therefor with a Québec manpower centre and pay the fees stipulated in Schedule B.

**9. Exemption from qualification examination :** Shall be exempted from the qualification examination, anyone who has a qualification certificate issued by :

- (a) a body empowered to do so under Québec laws prior to 30 October 1971 ;
- (b) another province and duly recognized and acceptable in Québec, pursuant to an agreement on the mutual recognition of vocational qualification.

**10. Examination failure :** Anyone who fails the qualification examination is entitled to a supplemental examination on a date set by the Manpower Branch : apprenticeship is then extended accordingly. A second failure entails either the extension of apprenticeship or revised guidance for the applicant.

**11. Examination fraud :** Anyone found cheating or copying in any way on a qualification examination, or who is an accessory to such action, shall be liable to the penalties set forth in the Act. Moreover, such dishonesty invalidates the examination.

**12. Standards and procedures :** The Manpower Branch, in co-operation with a special advisory committee established in pursuance of the Act, sets standards and procedures for the qualification examination.

**13. Obtaining certificate :** A qualification certificate is issued to anyone who having paid the fee stipulated in Schedule B :

- (a) passes the qualification examination ; or
- (b) is exempted from taking the said examination.

**14. Validity of qualification certificate :** The qualification certificate is valid, if :

- (a) it states the name, birth, date, social insurance number and signature of the holder ;
- (b) it mentions the trade and the specialty plied by the holder when provided for in this Regulation ;
- (c) 12 months after the date of issue of the said certificate, the holder has registered annually, on his birthday, with a Québec manpower centre and has paid the applicable fee provided for in Schedule B.

If he fails to register on his birthday, the qualification certificate holder cannot ply his trade or specialty so long as he has not complied with this Division.

## **DIVISION V VOCATIONAL TRAINING**

### **15. Apprenticeship :**

- (1) Apprenticeship is compulsory for each trade.
- (2) The overall trade constitutes the apprenticeship basis.
- (3) The term of apprenticeship in a given trade is equal to the number of periods set forth in Schedule C.
- (4) Each period is equivalent to 2 000 apprenticeship hours except for electrical machinery operators where the period corresponds to 500 hours for the operation of the first category of machinery and to 250 hours for the operation of any additional category.
- (5) Where the apprentice has taken training courses, the Manpower Branch shall grant credits according to schemes devised in cooperation with a special advisory committee set up pursuant to the Act.
- (6) Any apprentice who has completed the number of periods specified in Schedule C must sit for the qualification examination within 1 month after the end of apprenticeship. Should he fail to do so, he must supply a valid reason, otherwise his apprenticeship booklet is thereby suspended. The suspension is waived when the said apprentice sits for the examination.

### **16. Admission to apprenticeship :**

- (1) **Requirements :** Any adult who has an apprenticeship booklet issued by a Québec manpower centre after payment of the fees stipulated in Schedule B may be admitted to apprenticeship. However, a candidate shall not be admitted to apprenticeship in more than one trade at a time.
- (2) **Classification :** The applicant's knowledge and experience determine the apprenticeship period he is admitted to.

### **17. Validity of apprentice's booklet :** Any apprenticeship booklet is valid, if :

- (a) it states the apprentice's name, social insurance number, birth date and signature ;

- (b) it mentions the trade and apprenticeship period ;

- (c) 12 months after its date of issue, the said booklet has been reviewed annually, on the apprentice's birthday, by a Québec manpower centre after payment of the applicable fee provided for in Schedule B.

### **18. Employer-apprentice relations :**

- (1) The apprentice, as such, cannot perform duties other than those related to the plying of the trade to which he is admitted for apprenticeship.
- (2) The apprentice shall perform his assigned duties under the immediate supervision of a skilled worker.
- (3) In the apprentice's booklet, the employer shall certify the period of employment in his establishment and the number of hours worked.

### **19. Private vocational training plan :**

- (1) **Recognition :** A private vocational training plan has to be approved by the Manpower Branch to obtain :
  - (a) the validation of the qualification of any employee or skilled tradesman who belongs to this plan ; and
  - (b) compensation from the Government to cover the expenses incurred by its application.
- (2) **Requirement :** In order to be recognized, a private vocational training plan must meet this Regulation.

## **DIVISION VI TRANSITIONAL AND FINAL PROVISIONS**

**20. Time limit :** An employee plying a trade or specialty prior to 11 November 1972, without being obliged to hold a qualification certificate, shall register at a Québec manpower centre and obtain before 30 June 1973, an experience certificate for the said trade or the said specialty, provided he has an attestation of experience.

The attestation of experience may be issued exceptionally to any employee or to any skilled tradesman upon decision of the council of arbitration.

The experience certificate is valid if it states the date of issue of the said certificate, the name, birth date, social insurance number and signature of the holder, also his trade or specialty according to the listing in Schedule A or the one which is exceptionally defined by the arbitration council.

**21. Apprenticeship booklet issued prior to 20 October 1971 :** Any apprenticeship booklet issued prior to 20 October 1971 is maintained in force until the next anniversary date of issue or until the next renewal date, as applicable.

On this date, the apprentice shall have registered with a Québec manpower centre and is then governed by this Regulation.

**22. Appeal :** Anyone who feels that his rights have been encroached upon by the application of this Regulation may appeal to the arbitration council whose award shall be final.

## SCHEDULE A

(ss. 1, 2 and 5)

### TRADES DEFINITION

1. **Electricity :** The "electrician" is responsible for the construction, overhaul, alteration, repair and maintenance work on electrical installations used for lighting, heating and motive power purposes. This includes all wires, cables, conduits, accessories, devices and electrical apparatus, that form part of the installation itself and are connected thereto or are used to connect the installation to the public or municipal utility, such connection being on the wall of the building or structure nearest the utility line.

2. **Pipe fitter :** "Pipe fitter" means any person who performs, in any building or construction, the work of installing, renewing, altering, repairing or maintaining the systems included in the following specialities, except the piping of sewers and water mains and the connections thereof :

(1) **Specialty of the plumber :** The plumber is responsible for the plumbing systems, including :

a) piping, devices, accessories and other apparatus necessary for the flow of fluids in the said systems ;

b) piping, devices, accessories and other apparatus used for the draining and the back air ventilation of the said system.

(2) **Specialty of the sprinkler installer :** The sprinkler installer is responsible for the systems of automatic sprinklers including their piping, devices, accessories and other apparatus used to prevent and fight fires.

(3) **Specialty of heating systems installer :** The heating systems installer is responsible for heating and combustion systems including their piping, devices, accessories and other apparatus necessary for the distribution of fluids and/or the production of motive power or heat by the said systems.

(4) **Specialty of refrigeration :** The refrigeration specialist is responsible for refrigeration systems with at least ¼ HP capacity, including their piping, devices, accessories and other apparatus necessary for the distribution of fluids and the production of cold air by the said systems.

3. **Elevator mechanic :** "Elevator mechanic" means anyone who installs, renews, alters, repairs, or maintains a mechanical conveying system composed of apparatus, accessories and other equipment such as elevators, hoists, escalators, flying scaffolds, ski lifts, dumbwaiters, moveable stage platforms, rolling sidewalks and other similar equipment generally used or usable for transporting persons, things or materials.

The installation of a mechanical conveying system also involves the electrical connection of apparatus and accessories from the distribution panel. The installation also includes the operation of a temporary or unfinished system, as well as the operation of a finished system when the latter is used, at the employer's request, to convey his employees and materials.

4. **Electrical machinery operator :** "Electrical machinery operator" means anyone who operates electrical machinery such as cranes, shovels, winches, overhead, cranes, derricks, pipe-thawing machines, motion picture machinery.

## SCHEDULE B

(ss. 8, 13, 14, 16 and 17)

### FEES TO BE COLLECTED FROM APPRENTICESHIP AND VOCATIONAL QUALIFICATION APPLICANTS

#### Apprenticeship booklet

Issue at registration time . . . . . 5 \$  
Annual review . . . . . 2.

#### Examinations

Qualification examination . . . . . 10 \$  
Supplemental examination . . . . . 3.

**Qualification certificate**

Issue after examination . . . . . nil  
 Issue after examination exemption . . . . . 5 \$  
 Annual review . . . . . 2.

**Certificate of qualification prior to 20 October 1971**

Annual review . . . . . 2 \$  
 Duplicate . . . . . 2.

**Attestation of experience**

Issue or duplicate . . . . . 2 \$.

**SCHEDULE C**

(ss.8 and 15)

| <i>Trades</i>                               | <i>Number<br/>of<br/>periods</i> |
|---|----------------------------------|
| (1) Electrician . . . . .                   | 4                                |
| (2) Pipe fitter . . . . .                   | 4                                |
| (3) Elevator mechanic . . . . .             | 5                                |
| (4) Electrical machinery operator . . . . . | 1.                               |

---

O.C. 3606-71, (1971) 103 O.G., 7805 and 8091  
 O.C. 2056-72, (1972) 104 O.G., 6077  
 O.C. 3296-72, (1972) 104 O.G., 9884  
 O.C. 419-73, (1973) 105 O.G.II, 323  
 O.C. 1323-80, (1980) 112 G.O.II, 1921





c. G-2, r.1

**Règlement sur les employés de la Régie  
du Grand Théâtre de Québec**

An Act respecting the Grand Théâtre de Québec  
(R.S.Q., c. G-2, s. 11)

See French Edition



c. G-2, r.2

**Règlement de régie interne de la Régie  
du Grand Théâtre de Québec**

An Act respecting the Grand Théâtre de Québec  
(R.S.Q., c. G-2, s. 5)

See French Edition



c. H-1, r.1

## **Regulation respecting the application of the Family Housing Act**

Family Housing Act  
(R.S.Q., c. H-1, s. 14)

### **DIVISION I APPLICATION**

**1.** This Regulation applies to the administration of the Family Housing Act (R.S.Q., c. H-1) as to that which concerns new dwellings, the construction of which was started after 1 June 1966.

Dwellings built before 1 June 1966 are governed by the regulations of 7 September 1961.

### **DIVISION II DEFINITIONS**

**2.** In this Regulation :

(a) "credit union" : means any credit cooperative syndicate and any similar credit society, any federation of such syndicates and societies and any group of such federations ;

(b) the expression "new dwelling" applies :

i. to a one family or two family isolated or duplex dwelling, the construction of which was started after 1 June 1966 ;

ii. to a dwelling in rows started after 1 June 1966, approved beforehand in conformity with the regulations at that time in force ;

iii. to dwellings included in a 5 dwelling or more housing project unit started after 2 May 1970 ;

iv. to joint ownership dwellings built after 15 January 1948 ;

(c) "principal" : means the amount of the loan, deduction made from every premium payable to the Canadian Mortgage and Housing Corporation in relation to this loan ;

(d) "Act" : means the Family Housing Act ( R.S.Q., c. H-1) ;

(e) "Corporation" : means the Société d'habitation du Québec ;

(f) "authorized lender" : means a credit union or loan corporation having signed the agreement with the Corporation provided for in section 23, or who has already signed an agreement with the Corporation in pursuance to the anterior regulations ;

(g) "loan society" : means a corporation or company authorized to carry on business as trust, insurance, loan, building or finance companies, having its head office or a place of business in Québec, and authorized by the Government to make building loans for the purposes of the Act ;

(h) "annual income" : means the total of annual gross income coming from all sources ;

(i) "true value" : means the loan value such as determined by the lender.

### **DIVISION III THOSE BENEFITTING FROM THE ADVANTAGES OF THE ACT.**

**3.** Any person may benefit from the advantages of the Act :

(a) who originally, builds, has someone build or acquire a new dwelling for his permanent use and that of his wife or dependents, and who occupies it immediately ;

(b) who is married or has as a dependent a person to whom he is legally obligated, either as a father or mother to his/her children, or as a child to his father or mother ;

(c) whose annual income plus 60% of the income of the spouse does not exceed 7 000 \$. To this maximum basis, 500 \$ shall be added for every dependent child who has not completed his 18<sup>th</sup> year. When the petitioner is the wife, the annual income shall be the husband's whole income, plus 60% of the petitioner's income.

Each petitioner's admissibility shall be established at the time of the receipt of his application at the office of the Corporation, taking into account the income of the year preceding the receipt of his application. If the petitioner's income for the qualifying year, that is the income for the year preceding the receipt of his application, is not that of his normal income, the Corporation may base the petitioner's admissibility on his income for the year when the application was received or for the following year, taking into account, in each case, the number of children for each of the said 3 years.

These 3 qualifying years shall be valid in so far as the petitioner applies within the 12 months of occupancy of his house. In the event of the application being submitted beyond the 12-month period provided for by the Regulation, the petitioner shall then account for his income on the one hand for the qualifying years which an application submitted within the 12-month delay provided for by the regulations would have determined, and on the other hand, for the qualifying years determined by the date the application was received at the Corporation.

In the case of a delay, there shall be 2 qualifying years only, the one preceding the application and that of the application.

The provisions concerning admissibility apply to all houses the construction of which was started after 30 September 1967, and to joint ownership dwellings.

**4.** For the purposes of section 14, the Corporation shall, by resolution, index the annual basic annual income and the supplement provided for each child on the basis of the increase in the cost of living as determined by the consumer price index for the Montréal urban area and published by Statistics Canada.

A beneficiary whose maximum admissible income is equal to or greater than his real income is eligible for the advantages provided in the Act for a second 5 year period. Where a beneficiary's maximum admissible income is less than his real income, the advantages provided in the Act shall automatically terminate.

The maximum admissible income is the income received from the sum of the following :

- (a) his original qualifying revenue : 7 000 \$ X the cost of living index for the year of subsequent qualification ;
- (b) the supplement for each child : 500 \$ X the cost of living index for the year of subsequent qualification.

**5.** Neither the petitioner nor his wife may own another permanent dwelling or building from which he receives an income.

Neither the petitioner nor his wife may have already benefited from the advantages of the Act, save if the one and only sale he made received the approval of the Corporation with the transfer of benefits to the new purchaser.

#### **DIVISION IV THE LOAN**

**6.** (1) Subject to the other provisions of the Act, the credit unions and loan societies are authorized to lend up to 95% of the first 13 000 \$ of the real value or of the costs, in taking the lesser of the two, of each new dwelling, in-

cluding the land and 70% of the surplus. The real value of the construction and the land is determined by the credit union or by the loan society making the loan.

(2) The petitioner may obtain a loan on a second mortgage as long as the sum of the loans in the first and second mortgage do not exceed the percentage indicated in subsection 1.

(3) The sum of the loans thus obtained must not exceed 14 000 \$ for one family isolated, duplex houses, in rows or joint ownership houses, and 20 000 \$ for two family isolated or duplex houses.

(4) The cost of construction or the acquisition price of the new dwelling, including the cost of the land and other improvements, must not pass 17 000 \$ for one family isolated, duplex houses, in rows or joint ownership houses, and 25 000 \$ for two family isolated or duplex houses.

**7.** Only a loan granted by an authorized lender may receive a contribution from the Government.

The loan term must not pass 35 years.

The loan must be reimbursed by monthly instalments, trimestrially or semi-annually.

**8.** The rate of interest shall not exceed the maximum rate fixed by regulation of the Government, and the interest shall be payable together with the instalments on principal.

#### **DIVISION V NEW DWELLINGS**

**9.** For any constructions started after 2 May 1970, the lands, constructions, materials, projects and localities of all new dwellings must be acceptable to the Corporation.

**10.** Every new dwelling must be built in conformity with the health laws and regulations and the municipal construction regulations approved by the municipal corporation.

**11.** Any house project including 5 housing units or more, accomplished by a builder, promoter, agent, society or corporation, in a same development, must be approved by the Corporation before the construction begins in order that the purchasers of these units may be eligible for the benefits of the Act.

## **DIVISION VI JOINT OWNERSHIP DWELLINGS**

**12.** All joint ownership housing projects lay out since 2 May 1970, must, to render the purchasers admissible for the benefits of the Act :

- (a) beforehand be approved by the Corporation ;
- (b) not include an apartment in the basement for selling purposes ;
- (c) include, for 50% of the apartments at least 2 closed bedrooms. Single room apartments or apartments including a single closed bedroom do not render the proprietors admissible for the benefits of the Act.

However, the Corporation may acknowledge the admissibility of certain people for the benefits of the Act, residing in a single room apartment or including a single closed bedroom, in such cases as for the aged and widows.

**13.** Joint ownership dwellings built between 15 January 1948 and 2 May 1970, must answer to all the conditions decided upon in section 12. However, such a project, although it may include one or several apartments in the basement for selling purposes, may be accepted and the proprietors admissible for the benefits of the Act, save those residing in the basement apartments.

**14.** The admissibility of any beneficiary shall be verified and established every 5 years and his admissibility shall have to meet the conditions then in force under pain of forfeiture.

## **DIVISION VII REQUEST WHICH THE PETITIONER MUST MAKE TO BENEFIT FROM THE ADVANTAGES OF THE ACT**

**15.** To benefit from the advantages of the Act, the petitioner must furnish the Corporation through the authorized lender, within the 12 months which follow the occupying of the new dwelling, with a form bearing the signature and attestation of the petitioner, and giving :

- (a) the name, address and occupation of the petitioner, the name of his wife and his children or dependents ;
- (b) the postal address of the dwelling ;
- (c) the average width, area and a summary description of the land with its cadastral number and an indication of the existence or absence of municipal aqueduct and sewer services ;

(d) the area of the new dwelling, its dimensions and the number of rooms ;

(e) assurance that he will occupy the dwelling permanently with his wife or dependents, on the date on which he occupied the dwelling for the first time or the date on which he must occupy it ;

(f) a solemn attestation to the effect that neither him nor his wife own another permanent dwelling or building drawing an income ;

(g) for each bond guaranteed by mortgage on the immoveable, the amount in principal, the term, the interest rate and the amount and date of falling due of the instalments in principal and interest ;

(h) the date of the loan and acquisition acts, the name of the notary and the registration number ;

(i) the cost of the construction price and the land ;

(j) his income and that of his wife ;

(k) the name and address of his employer ;

(l) assurance that he will inform the Corporation within a delay of 3 months on every sale affecting the mortgage immoveable.

**16.** The authorized lender must furnish, at the same time as the form mentioned in the section 15, a declaration by 2 of his officers attesting :

(a) the capital sum of the loan and the amount of any premium payable with regard to his loan to the Canadian Mortgage and Housing Corporation ;

(b) the evaluation which he made of the construction and of the land ;

(c) the date on which the construction was begun and the date on which it was finished.

**17.** After having received the *affidavit* contemplated in section 15 and the declaration required by section 16, and after having approved them, the Corporation advises the authorized lender and the petitioner of this approval, and the petitioner then becomes beneficiary of the advantages of the Act.

The request for the benefits of the law must be submitted to the Corporation within 12 months following possession of the new dwelling.

If the request is submitted after this period, the benefits will be reckoned from the date of the request, instead of from the date of the loan.

## DIVISION VIII CONTRIBUTION OF THE CORPORATION

**18.** Should the capital sum of the loan be 7 000 \$ or less, the Government's contribution is 3% per year on the capital less the normal yearly depreciation.

Should the capital sum of the loan be more than 7 000 \$, the Government's contribution is 3% per year on a sum of 7 000 \$ amortized in proportion to the total loan and to the term.

In the case of two-family dwellings, the same rules and the same proportions apply, the contribution of the Corporation remaining the same as for one-family dwellings.

**19.** The 3% interest mentioned in section 18 shall be calculated as from the date of the loan deed or from the date of the acquisition of the immovable by the beneficiary, should the acquisition be posterior to the loan.

However, if in the course of a period not exceeding 12 months, several loans on the same immovable property were granted to the beneficiary by an authorized lender and that the loan served exclusively to defray the construction costs of the new dwelling, the Corporation's contribution shall be calculated from the respective dates of the loan deeds.

Whenever a beneficiary has a new dwelling built by the housing co-operative of which he is a member, the Corporation's contribution shall be calculated as from the date on which the construction started, provided the period between such date and that of the loan deed does not exceed 6 months, and that the rate of interest does not exceed the maximum rate fixed by regulation of the Government.

**20.** Without the Corporation's authorization, beneficiary cannot transfer or rent outside of his family the immovable which permits him to benefit from the advantages of the Act, under pain of losing these advantages *ipso facto*.

However, with the Corporation's authorization, these advantages may be transferred to a subsequent purchaser of the immovable, in the case of death of the beneficiary or his spouse, or should he be transferred by his employer to a place situated at 25 miles or more from the place of his preceding employment, provided that the sale be made within 12 months of the death or transfer.

The Corporation may also permit the transfer of these advantages to a subsequent purchaser if the Corporation is convinced that the disability of the beneficiary or of his spouse makes the sale of the immovable necessary.

**21.** The Corporation may continue to pay the balance of the original contribution established pursuant to section 18, without increasing the amount thereof, if, during its term, the loan undergoes one of the following modifications :

(a) if the loan is reimbursed together with the product of a new loan from the same lender or from another chartered lender ;

(b) if the loan is transferred to another authorized lender ;

(c) if the rate of interest is modified , provided that the loan thus modified remains in accordance with the prescriptions of the law and of the regulations in force.

## DIVISION IX LENDERS

**22.** Every credit union and every loan society which wish that its borrowers benefit by the Government's contribution, and which have not already signed an agreement with the Corporation pursuant to former regulations, should :

(a) make a written request for authorization to the Corporation ;

(b) sign an agreement with the Corporation, as contemplated in section 23.

**23.** The Corporation is authorized to sign with any credit union and any loan society, any agreement pursuant to the regulations, the terms and conditions of which will have been approved by the Government.

**24.** Every authorized lender may :

(a) determine the real value of the construction and of the land which are the subject of the mortgage to be issued to him ;

(b) determine, pursuant to section 5 of the Act, the proportion of each loan with respect to the true value of the building and of the land ;

(c) establish the method of reimbursement, by equal and consecutive monthly, quarterly or semi-annual payments ;

(d) fix the conditions of the deed of loan, subject to the paragraph e ;

(e) use his own forms for a loan deed, on condition that the borrower and any subsequent purchaser have the right, under the deed or otherwise, to reimburse by anticipation after 1 year from the date of termination of the

works, on payment or not of an indemnity equal to 90 days of interest on the capital then due.

**25.** Each lender must :

(a) furnish to the Corporation his evaluation of the new dwelling and of the land ;

(b) furnish, on request, on the form prescribed by the Corporation all information requested by the latter concerning any loan which was the subject of a request pursuant to section 15.

**DIVISION X**  
**CONCERNING DEFAULT OF THE**  
**BENEFICIARY**

**26.** Any beneficiary who, during a period of more than 90 days, does not fulfil one or the other of the conditions of the loan deed or of the Act or Regulation, loses the benefits during this period of default.

In such a case, the Corporation so notifies the beneficiary and the authorized lender with dispatch at their last address known by the Corporation.

**27.** Any beneficiary who has thus lost the advantages of the Act may regain his eligibility, if he complies with the conditions of the loan deed, or of the Act or Regulation, to the satisfaction of the Corporation.

**28.** The Corporation may determine, after having ascertained in writing or through its inspectors, whether the beneficiary has fulfilled and continues to fulfil all conditions for eligibility.

**29.** The Government holds against the beneficiary any legal claim to the reimbursement of any sum received through false representations or by other means without right.

**DIVISION XI**  
**APPLICATION OF THE ACT TO LOW RENTAL**  
**DWELLINGS LEASED AND OCCUPIED BY**  
**AGED PERSONS**

**30.** Notwithstanding this Regulation, in this Division, the following expressions mean :

(a) "new dwelling" shall apply to multi-family houses consisting entirely of low rental dwellings used, in whole or in part, for the housing of aged persons ;

(b) "aged persons" : all persons 60 years of age and over and may include every person under that age who is not on the normal labour force and who is not in need of

continuous care, the whole as determined by the Corporation.

**31.** Every non-profit organization that owns low rental dwellings in which units are leased to aged persons and whose outlay therefor was financed pursuant to section 64 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) shall be eligible for the benefits of the Act.

**32.** Every non-profit organization is eligible for the benefits of the Act, as established in this Regulation, for every dwelling leased and occupied by one or more self-dependent aged persons whose gross annual income from all sources is not more than 5 000 \$ per annum, in the case of a single person or 7 000 \$ per annum in the case of several persons.

**33.** The Corporation may, for the purpose of proportionately reducing the rental recognized by the Corporation, grant to a non-profit organization for each dwelling that qualifies under this Regulation, the following amounts :

(a) for a lodging consisting of 2 closed bedrooms, 30 \$ monthly ;

(b) for a lodging consisting of one closed bedroom, 25 \$ monthly ;

(c) for any other categories of lodging approved by the Corporation, 20 \$ monthly.

These amounts must be paid as of 1 January 1975 for every dwelling leased or occupied by one or several persons whose income on 1 January 1975 did not exceed that prescribed in section 32.

**34.** The Corporation's obligation to grant benefits under the Act, as prescribed in this Regulation, shall be limited to a term of 5 years and may be renewable subject to the conditions then in force.

---

O.C. 1465-67, (1967) 99 O.G., 3456  
O.C. 252-68, (1968) 100 O.G., 1225  
O.C. 2190-68, (1968) 100 O.G., 4146  
O.C. 1759-70, (1970) 102 O.G., 2627  
O.C. 4217-70, (1970) 102 O.G., 6854  
O.C. 3764-72, (1973) 105 O.G. II, 19  
O.C. 735-76, (1976) 108 O.G. II, 2115  
O.C. 2501-77, (1977) 109 O.G. II, 7005



c. H-1, r.2

**Regulation fixing the maximum rate of interest that a lender may exact within the scope of the Family Housing Act**

Family Housing Act  
(R.S.Q., c. H-1, s. 4)

**1.** The maximum rate which may be claimed by the lender from a person wishing to take advantage of the Family Housing Act (R.S.Q., c. H-1) is fixed at 12 ½ % excluding any hypothecary life insurance premium.

**2.** The said rate of interest shall apply :

(a) to the renewal or prolongation, after maturity, of any loan granted on or before 1 January 1974 and which until such date, profited by the government's contribution of interest authorized by the Act ;

(b) to any new loan granted after the 1 January 1974 by a society within the meaning of paragraph e of section 1 of the Family Housing Act and which meets the requirements of the other provisions of this Act.

---

O.C. 2189-68, (1968) 100 O.G., 4142 (8 7/8%)

O.C. 779-69, (1969) 101 O.G., 2233 (9 3/8%)

O.C. 3214-69, (1969) 101 O.G., 6225 (9 7/8%)

A.C. 3931-74 of 30.10.74 (12 1/2%)





c. H-3, r.1

## Regulation respecting tourist information offices

Hotels Act  
(R.S.Q., c. H-3, s. 11)

**1.** In this Regulation, the following expressions mean :

(a) “tourist information office” : an establishment which furnishes information on restaurants, camping grounds or rooms to let by the day or the week or which acts as intermediary between a lessor of said rooms and an eventual lessee ;

(b) “Minister” : the Minister of Industry, Commerce and Tourism ;

(c) “hotel establishment” : a hotel, restaurant, rooming house or camping ground in the sense of section 1 of the Hotels Act (R.S.Q., c. H-3).

**2.** No one, save a non-profit corporation one of the objects of which is promoting tourism or a corporation invested with the power of administering, from a municipal point of view, a territory legally recognized as a municipality, may operate a tourist information office.

**3.** It is forbidden to operate a tourist information office without first having obtained a permit for this purpose.

**4.** The permit expires on 30 April following the day on which it was issued unless an earlier date is fixed for its expiry. It is renewable.

**5.** The request for renewal of a permit must be made to the Minister before 15 February of each year.

**6.** The holder of a permit must display it near the reception desk.

**7.** No one, save the holder of a permit referred to in section 3 may display a sign or a notice bearing the words or expressions “*informations touristiques*”, “*renseignements touristiques*”, “tourist aid” or any other expression indicating or suggesting the existence of a tourist information office on the spot.

**8.** No proprietor or operator of a tourist information office may, either directly, through his agent or a third party :

(a) knowingly give false information ;

(b) exercise discrimination to the detriment of a hotel establishment with respect to lodging, food or another service offered to the public in the establishment ;

(c) ask for or accept payment in return for information.



c. H-3, r.2

## Regulation respecting camping grounds

Hotels Act  
(R.S.Q., c. H-3, s. 11)

### DIVISION I INTERPRETATION

**1.** The interpretative provisions of the Hotels Act (R.S.Q., c. H-3) apply to this Regulation.

**2.** In this Regulation, the following expressions mean :

(a) "camping-group" : the group of persons who camps under the same tent or in the same trailer ;

(b) "camping units" : the part of a camping ground which is occupied by the trailer or the tent of a camping-group, with or without an automobile ;

(c) "unhygienic or harmful condition" : everything declared as such by the Minister of Social Affairs or by a municipal council or its board of health ;

(d) "certificate" : the certificate referred to in section 10 of the Hotels Act required of all persons who wish to undertake the construction, enlargement or remodelling of a camping ground.

### DIVISION II SETTING UP, ENLARGING OR REMODELLING OF A CAMPING GROUND

**3.** The request for a certificate necessary to set up, enlarge or remodel a camping ground must be made according to Form A.

This certificate is free, and it is valid for 1 year from and after the date of its issue.

### DIVISION III OPERATION OF A CAMPING GROUND

**4.** A request for a permit referred to in section 3 of the Hotels Act for the purpose of operating a camping ground, must be made according to Form B.

The basic fee for such permit per partial or complete year is 30 \$ for a camping ground having 50 camping units or less, plus 10 \$ per group or part of a group of 50 camping units.

This section applies, moreover, in the case of a change of location of the camping ground.

**5.** All permits to operate a camping ground may be renewed from year to year if the holder has conformed to the Hotels Act and to the norms and conditions established by this Regulation.

**6.** The holder of a permit must place it in full view near the desk used to receive the campers.

### DIVISION IV TRANSFER OF A PERMIT

**7.** A person who solicits the transfer of a permit in force for his own benefit must :

(a) make a request for this purpose according to Form B ;

(b) transmit with his request a 5 \$ fee ;

(c) return the permit in force.

**8.** Before a new permit is issued, the person who solicits the transfer must place near the desk used to receive the campers a legible notice bearing :

(a) the number of the former permit ;

(b) the name and address of the holder of the former permit.

**9.** The person who makes the request for a transfer must obtain from the former holder the register or card-index referred to in section 21, and to make the required entries therein.

### DIVISION V SUPPLEMENTARY DETAILS OF REQUESTS

**10.** The request for a certificate necessary to set up, enlarge or remodel a camping ground must be accompanied by a certificate showing the locality or a letter from the secretary-treasurer of the municipality mentioning the cadastral number of the land concerned.

**11.** The Minister of Industry, Commerce and Tourism or a person authorized by him may, at any time, demand of any person who solicits or has obtained a certificate, a permit, a renewal of a transfer any information which he deems necessary.

**12.** A request must be accompanied by a certified cheque, a money order or a postal order payable to the Minister of Finance of Québec for payment of the required fees.

#### **DIVISION VI NORMS AND CONDITIONS OF OPERATING A CAMPING GROUND SITUATION AND WATER**

**13.** A camping ground must be situated :

- (a) on dry and well-drained land ;
- (b) far enough from stagnant waters so as not to incommode campers nor to be a cause of insalubrity.

**14.** The minimum area of a camping ground must be greater than 10 000 square feet.

**15.** A camping ground must be equipped with :

- (a) one faucet for drinking water per 6 camping-groups or less ;
- (b) one water-closet to the maximum per 6 camping-groups ;
- (c) one covered refuse-bin with a minimum capacity of 20 imperial gallons per 4 camping-groups or less of equivalent sanitary equipment ;
- (d) one table per camping-group.

**16.** The applicant for a permit must make certain that the water used by the campers is fit to drink and that the drainage of used waters conforms to the standards established in virtue of the Public Health Protection Act (R.S.Q., c. P-35) or the regulations adopted under this Act.

When these services are not supplied by a municipality or by a public service, the applicant must have them approved and furnish the U.C. 13-A certificate from a physician-hygienist in the district where the camping ground is situated.

The camping grounds for trailers that are not equipped with a drain-tank should be equipped with a septic garbage tank, easily accessible for the discharge of used waters, with a running water faucet to rinse out.

**17.** The camping units must have a minimum area of 1 500 square feet and be delimited and numbered.

**18.** The camping ground must be accessible by a passable road :

- (a) laid out in such a fashion that automobiles and trailers may move without difficulty ;
- (b) sufficiently marked.

**19.** The roads within the camping ground must be in good shape and be well maintained.

**20.** The person in charge of a camping ground must see to the removal of refuse and waste each day.

The holder of a permit must prevent and have removed unhygienic or harmful conditions, causes of insalubrity or illness.

The cleanliness of a camping ground and the good condition of buildings and notices must be maintained.

#### **DIVISION VII KEEPING OF REGISTERS**

**21.** The holder of a permit must keep a register or a card-index in which the traveller inscribes :

- (a) his name and address ;
- (b) the number of persons in the camping-group ;
- (c) the registration number of the automobile as well as the name of the province or the state which issued this registration.

**22.** The person in charge of camping ground inscribes in the register :

- (a) the number of the camping unit occupied by the camping-group ;
- (b) the dates of arrival and departure of each camping-group.

**23.** The holder of a permit must retain this register of card-index over a period of at least 2 years, and make it available to the inspector referred to in section 12 of the Hotels Act whenever the latter requests it.

**24.** The traveller or holder of a permit must not, with full knowledge of the facts, inscribe or allow to be inscribed a false declaration in this register or card-index.

#### **DIVISION VIII PRICES**

**25.** Any person who solicits a permit or the transfer of such permit must indicate on Form B the maximum admission price which will be exigible from campers.

Any holder of a permit must, before 15 October, of each year, declare in a form furnished for this purpose by the Ministère de l'Industrie, du Commerce et du Tourisme, the maximum admission price which will be exigible from campers, as from the next 1 May.

**26.** These declared maximum prices must be visibly displayed near the desk used to receive the campers, and may, at the discretion of the Minister, be inscribed on the permit.

**27.** The admission price declared under section 25 are in force for a year from 1 May. They cannot be amended in the course of the year.

**28.** It is forbidden to exact or to accept a higher price than the one declared, displayed or otherwise in force in conformity with this Regulation.

It is also forbidden to advertise in any manner a lower price than the admission price in force in conformity with this Regulation.

#### FORM A

(s. 3)

#### HOTELS ACT (R.S.Q., c. H-3)

The undersigned requests a certificate to:

- ☐ set up a camping ground
- ☐ enlarge a camping ground
- ☐ remodel a camping ground

and, for this purpose, makes the following declarations:

- (1) Lot number .....  
Official cadaster of .....
- (2) Area of land .....
- (3) Full name of petitioner .....  
Postal address .....  
Out-of-season address .....
- (4) Capacity of petitioner:  
☐ lessee of land  
☐ proprietor of land
- (5) Name of proprietor (if the petitioner is not the proprietor) .....  
Address .....

#### Hygiene

- (1) Are there, near the land, any industries from which toxic fumes emanate?

☐ YES ☐ NO

If so, at what distance? .....

- (2) Are there, on or near the land, any swampy places?

☐ YES ☐ NO

If so, at what distance? .....

- (3) Is there a dump near the land?

☐ YES ☐ NO

If so, at what distance? .....

#### Security

- (1) Is the land situated near a railroad?

☐ YES ☐ NO

If so, at what distance?

- (2) Is the land situated near a heavy-traffic highway?

☐ YES ☐ NO

If so, at what distance? .....

- (3) May the access roads present any danger to highway safety?

☐ YES ☐ NO

- (4) Does the topography of the land present any dangerous embankments?

☐ YES ☐ NO

- (5) Are there any dangerous bathing places?

☐ YES ☐ NO

- (6) Is there any poisonous vegetation on the land?

☐ YES ☐ NO

#### Comfort

- (1) Does the land drain naturally?

☐ YES ☐ NO

- (2) Are there any noisy industries or commercial establishments near the land?

☐ YES ☐ NO

If so, at what distance? .....

Signature of the  
petitioner .....

Date .....

Signature of the  
inspector .....

Date .....

N.B. A certificate showing the locality must accompany the present request.

**FORM B**

(ss. 4, 7 and 25)

**HOTELS ACT (R.S.Q., c. H-3)**

The undersigned requests:

- ☐ a permit to operate a camping ground  
☐ a renewal  
☐ a transfer

and, for this purpose, makes the following declarations:

- (1) Name of camping ground .....  
 Address .....  
 Telephone .....  
 Lot number .....  
 Official cadaster of .....
- (2) In the case of transfer of a permit:  
 New name of camping ground ..... or  
 Proposed name .....
- (3) Full name of petitioner .....  
 Postal address .....  
 Out-of-season address .....
- (4) Capacity of petitioner:  
☐ lessee  
☐ proprietor
- (5) Name of proprietor (if the petitioner is not the proprietor) .....  
 Address .....
- (6) If possible, name the person who will be in charge .....  
 Address .....
- (7) Characteristics of the camping ground:  
 (a) area in square feet (it must be more than 10,000 square feet) .....  
 (b) number of camping units (camping-groups) .....  
 (c) is the land well drained?  
☐ YES ☐ NO  
 (d) number of faucets for drinking water (one faucet for drinking water per 6 camping-groups or less is necessary) .....

(e) number of water closets for female sex .....

number of water closets for male sex .....

(one water closet is necessary for the male sex and another for the female sex per 12 camping-groups or less)

(f) number of refuse-bins .....

(8) What is the source of the drinking water? (municipal systems, wells, reservoir, etc.) .....

(9) Price exigible from camping-groups living under a tent:

per day .....

per week .....

per month .....

Price exigible from camping-groups living in a trailer:

per day .....

per week .....

per month .....

Signature of the

petitioner .....

Date .....

Signature of the

inspector .....

Date .....

**N.B.**

(a) When the drinking water does not come from a public service, a certificate must be produced from a physician-hygienist in the district where the camping ground is situated.

(b) A cheque, money order or postal order payable to the Minister of Finance of Québec must accompany the present request for payment of the required fees.

(c) In the case of a request for transfer, the permit in force, issued in the name of the former holder, must be returned with this request.

O.C. 803-64, (1964) 96 O.G., 2623

O.C. 1631-67, (1967) 99 O.G., 3958

O.C. 3468-81, (1981) 113 G.O.II, 4121



c. H-3, r.3

## Regulation respecting hotel establishments and restaurants

Hotels Act  
(R.S.Q., c. H-3, s.11)

### DIVISION I SCOPE

**1.** This Regulation, except wherein specified that a new construction is concerned, shall apply to all hotel establishments or restaurants.

### DIVISION II DEFINITIONS AND INTERPRETATION

**2.** In this Regulation, the following words and expressions mean :

- (a) "person" : a natural person ;
- (b) "customer" : a person who :
  - i. rents a bedroom for the purpose of lodging in the establishment and also includes the person(s) accompanying him ; or
  - ii. orders, purchases or consumes food or beverages for payment ;
- (c) "operator" : a person responsible for the administration or supervision of the hotel establishment or restaurant, either on behalf of a corporation or partnership or for his own personal gain ;
- (d) "holder" : a person who holds in his own name the permit contemplated in sections 3 and 4 of the Hotels Act (R.S.Q., c. H-3) ;
- (e) "new construction" : any project concerning a new immovable, part of an immovable or enlargement submitted, approved or carried out after 29 June 1977 ;
- (f) "bedroom" : a room specially designed to lodge one or several customers ;
- (g) "suite" : at least 2 communicating rooms one of which is specially designed to serve as a private living room and the other as bedrooms ;
- (h) "main floor or first floor" : the floor closes to the ground level adjacent to the main entrance and whose ceiling is more than 6 feet (1,8m) above the said ground ;

(i) "package stay" : accomodation in respect of which a fixed price is determined in advance for several services determined in a contract ;

(j) "window" : opening made in a wall, partition or door to permit the passage of air and light ;

(k) "Minister" : the Minister of Industry, Commerce and Tourism.

**3.** Social welfare, charitable or educational institutions which are under the jurisdiction of a provincial department as well as non-governmental social welfare, charitable or educational establishments shall constitute classes not subject to this Regulation unless these establishments admit customers from outside the establishment who are not residents, students, teachers or employees.

**4.** Hunting or fishing outfitters within the meaning of the Wild-life Conservation Act (R.S.Q., c. C-61), establishments operated by a business undertaking or a public service for the exclusive use of its employees as well as private clubs operated for the exclusive use of members and their guests shall constitute classes not subject to the application of this Regulation.

**5.** The establishments contemplated in sections 3 and 4 and where food service is provided by an operator operating for his own profit are subject to the Hotels Act and this Regulation.

### DIVISION III CERTIFICATE OF CONSTRUCTION, ENLARGEMENT, RESTORATION OR REMODELLING

**6.** In order to obtain the compulsory certificate contemplated in section 10 of the Hotels Act, the applicant must submit an application to the Minister together with :

- (a) title deeds of ownership or rental ;
- (b) a certificate of acceptance of the project by the municipal corporation concerned ;
- (c) the authorization of the Deputy Minister of Environment prescribed in section 32 of the Environment Quality Act (R.S.Q., c. Q-2) ;

(d) an overall plan of the establishment indicating, where applicable, the lay-out of the various buildings and their orientation on the land ;

(e) 6 copies of the plans previously approved by the Ministère du Travail, de la Main-d'oeuvre et de la Sécurité du revenu on a scale of  $\frac{1}{8}$  " or  $\frac{1}{4}$  " = 1'0 " (1:100 m or 1:50 m to the metre) for each floor, the basement or the cellar and indicating :

i. the location of doors, of the main entrance and of windows with their dimensions and the direction in which they open ;

ii. the corridors and exits and their dimensions ;

iii. the composition and finish of walls, floors and the soundproofing of bedrooms ;

iv. the name and address of the applicant and the name and address of the author of the plans.

**7.** For any new construction, the said plans must be subject to the prescriptions of section 16 of the Architects Act (R.S.Q., c. A-21).

**8.** In cases of enlargement, restoration or remodelling and depending on the nature of the proposed works, or in the case of the purchase or the rental of an establishment, the documents enumerated in section 6 may be demanded.

**9.** In addition to the bedrooms, every room in an establishment must be identified by numbers corresponding to the plans filed and approved by the Minister.

**10.** The plans submitted must be approved before the commencement of work and the said approval shall be valid for a period of 12 months from the date of approval.

A deposit of 25 \$ must be sent with the application for study of the plans.

**11.** A copy of the approved plans must be kept on the premises at the disposal of inspectors.

#### **DIVISION IV PERMITS**

**12.** An application for the permit contemplated in sections 3 and 4 of the Hotels Act for the purpose of operating a hotel establishment or a restaurant must be made to the Minister and, in addition to the items enumerated in section 4 of the said Act, the application must be accompanied by the following documents :

(a) the text of the wording of the sign ;

(b) the written authorization and proof of his mandate, if the applicant for a permit acts on behalf of a corporation or a partnership ;

(c) in the case of a hotel establishment, the declaration of the price of the bedrooms, duly completed ;

(d) a set of photographs measuring at least 5 inches (12 cm) by 7 inches (17 cm), each illustrating the free exterior elevations of the building ;

(e) a certificate from the Ministère du Travail, de la Main-d'oeuvre et de la Sécurité du revenu and, if gas is used in the establishment, a certificate from the Régie de l'électricité et du gaz ;

(f) a certificate from the Ministère de l'Environnement except for establishments situated in a municipality with a public waterworks and sewer service.

**13.** Every permit shall be issued in the name of a natural person on his own account or on behalf of a corporation or a partnership, provided the duties have been paid and the inspection prescribed in section 6 of the Hotels Act has been carried out.

**14.** (1) The permit may be renewed from year to year provided the holder complies with the Hotels Act and the regulation made under such Act.

(2) Every room must, at all times, respect all standards decreed by this Regulation.

If the permit holder wishes to close a part of his establishment, he must immediately inform the Service de l'hôtellerie thereof and return the room price cards which correspond to the rooms closed.

**15.** Applications for the renewal of a permit must be made to the Minister and addressed to the Service de l'hôtellerie at least 3 months prior to the expiry of the permit.

**16.** The duties to be paid for the issuance of a permit are :

(a) **in the case of hotel establishments :** a basic price of 50 \$, plus 2 \$ per bedroom intended for customers ;

(b) **in the case of restaurants classes :** a basic price of 50 \$ for an establishment without seating facilities, plus 2 \$ per group or part of a group of 20 seats or as determined at the time of the approval of plans in accordance with section 61. For the purposes of that section, all rooms used regularly or occasionally for restaurant purposes must be taken into consideration.

The duties shall be paid by certified cheque or money order payable to the order of the Minister of Finance.

**17.** The rights conferred by a permit may not be validly transferred to another person except in the case of death or bankruptcy of the permit holder. In the latter cases, an application for a permit must be made to the Minister and the application must be accompanied by the documents prescribed in section 12 and by the register or card-index mentioned in section 134 covering the last 2 years and held by the current permit holder. In all other cases of transfer, the transferor or his heirs must remit the said card-index or register to the acquirer.

**18.** Where an application for a change of permit holder acting on behalf of a company or a partnership is made to the Minister by resolution such change is accepted against payment of a 10 \$ duty and on the express condition that the establishment for which the permit was issued be not considered by the Minister as having been sold.

**19.** The Minister shall issue an operating permit prior to the inspection of the establishment in respect of which work has been carried out according to plans drafted by architects or engineers and approved by the Minister, provided the application is accompanied by a certificate from the architects or engineers attesting that the work was carried out in accordance with the approved plans.

## **DIVISION V**

### **CLASSES OF ESTABLISHMENTS**

**20.** The hotel permit may be issued to 5 classes of establishments that rent lodging facilities on a daily or weekly basis.

**21.** Class A-1 comprises hotel establishments in which the main lodging and restaurant services are located in the same building or in buildings constituting a hotel unit necessarily including and offering, as the case may be, the following rooms and services :

- (a) a minimum of 6 bedrooms intended for customers, each of which must have a private bathroom ;
- (b) a lobby intended exclusively for the reception and registration of customers ;
- (c) a public lavatory for each sex ;
- (d) a cloakroom ;
- (e) one or several dining rooms capable of receiving at the same time as many persons as there are bedrooms in the establishments in the case of establishments having less than 100 bedrooms, or a number of persons equal to one-half of the bedrooms in the case of establishments

having 100 bedrooms or over, but in the latter case, the capacity of the dining room(s) must not be less than 100 persons ;

- (f) a kitchen with a refuse compartment ;
- (g) a linen service and storage cupboard ;
- (h) a laundry and dry cleaning service at the disposal of customers ;
- (i) telephone service in each bedroom ;
- (j) in the case of municipalities that do not have by-laws governing parking with respect of public buildings, every new immovable built for hotel purposes must have a number of parking spaces exceeding 1/3 the number of bedrooms, unless a parking lot which may be used in lieu thereof is located within a radius of less than 1 500 feet (450 m) ;
- (k) a drinking water supply system and a waste water drainage system.

**22.** Class A-2 comprises hotel establishments existing prior to 29 June 1977 and which meet the standards required in Class A-1, except with respect to room telephones and bathroom facilities ; however, in such case, each bedroom must be equipped with a washbasin with running water and complete bathrooms for each sex on each floor where there are 6 bedrooms or less, and one additional complete bathroom for each sex for each additional group of 6 bedrooms as well as at least one telephone in the establishment for the use of the customers.

**23.** Class B-1 comprises hotel establishments which cannot offer all the services and facilities provided by those in Class A and whose main services are located in the same building or in buildings constituting a hotel unit and which necessarily include or offer the following rooms and services :

- (a) at least 6 bedrooms intended for customers, each having a private bathroom ;
- (b) a lobby intended exclusively for the reception and registration of customers ;
- (c) a public lavatory for each sex ;
- (d) a cloakroom ;
- (e) a linen service and storage cupboard ;



(f) in the case of a new construction erected for hotel purposes, a number of parking spaces exceeding 1/3 the number of bedrooms for establishments situated in municipalities that do not have by-laws governing parking with respect to public buildings, unless a parking lot which may be used in lieu thereof is located within a radius of less than 1 500 feet (450 m);

(g) a drinking water supply system and a waste water drainage system.

**24.** Class B-2 comprises hotel establishments existing prior to 29 June 1977 and which meet the standards required in Class B-1, except with respect to bathroom facilities; however in such case, each bedroom must be equipped with a washbasin with running water and a complete bathroom for each sex on each floor where there are 6 bedrooms or less, and an additional complete bathroom for each sex for each additional group of 6 bedrooms.

**25.** Class B-3 comprises hotel establishments located in a family type dwelling at least 5 years old that has been used exclusively for this purpose since its construction and that has less than 20 bedrooms meeting the standards required in Class B-2, except with respect to minimal bedroom dimensions. Each bedroom must have the following minimal dimensions :

(a) 100 square feet or 10 square metres in a bedroom with a single or double bed ;

(b) 140 square feet or 13 square metres in a bedroom with 2 single beds ;

(c) 160 square feet or 15 square metres in a bedroom with a single bed and a double bed ;

(d) 180 square feet or 16,5 square metres in a bedroom with 2 double beds.

**26.** Class C comprises hotel establishments existing prior to 29 June 1977 which cannot meet the requirements of Class A or B but which meet the following requirements :

(a) at least 6 bedrooms intended for customers ;

(b) a lobby intended for the reception and registration of customers ;

(c) a complete bathroom on each floor or per group of 6 bedrooms ;

(d) a drinking water supply system and a waste water drainage system.

**27.** Hotel establishments consisting solely of separate units (cabins) that are not eligible for Class B that have at least 6 accommodation units each having a lavatory are eligible for Class C without being subject to the requirements of section 26.

**28.** Class B or C establishments that offer restaurant facilities in addition to lodging must be provided with a kitchen and a dining room capable of receiving at least 6 persons at the same time.

**29.** Only establishments in Class A-1 or A-2 may use the designation "Hotel" or include such designation in their name or their publicity.

**30.** Only establishments holding a Class A or B permit offering 3 meals daily may use the designation "Inn" in their name or their publicity.

**31.** Only Class A or B establishments having at least 6 separate and contiguous bedrooms to which customers may have access from a parking space outside may use the designation "Motel" in their name or their publicity. Paragraph i of section 21 shall not apply to these establishments.

**32.** A restaurant permit may be issued by the Minister to 5 classes of establishments which, for payment, serve food for consumption on the premises.

**33.** Class R-1 comprises establishments offering dining room service at fixed hours with meals cooked on the premises and whose main services are located in the same immoveable, the lay-out of which has been approved by the Minister and including :

(a) an area at the entrance intended exclusively for reception ;

(b) a cloakroom ;

(c) one or several dining rooms used for restaurant purposes and in which table-service only is provided ;

(d) at least one public lavatory for each sex ;

(e) a kitchen ;

(f) a refuse compartment ;

(g) a drinking water supply system and a waste water drainage system.

**34.** Class R-2 comprises establishments that cannot offer all the services and facilities of Class R-1 but which offer meals for consumption on the premises and whose main services are located in the same immovable, the lay-out of which has been approved by the Minister and including :

- (a) an area at the entrance intended exclusively for reception ;
- (b) coat hangers ;
- (c) one or several rooms used for restaurant purposes and in which service and seats at the tables constitute at least 75% of the restaurant's capacity ;
- (d) at least one public lavatory for each sex ;
- (e) a kitchen if the food is cooked on the premises or the necessary equipment for processing the food served ;
- (f) a refuse compartment or refuse bins ;
- (g) a drinking water supply system and a waste water drainage system.

**35.** Class R-3 comprises establishments that cannot offer all the services and facilities of classes R-1 and R-2 but which offer food for consumption on the premises either inside or outside and whose main services are located in the same premises, the lay-out of which has been approved by the Minister and including :

- (a) a kitchen, if the food is cooked on the premises or the necessary equipment for processing the food served ;
- (b) in establishments existing prior to 29 June 1977, a lavatory accessible during business hours within a radius of not more than 100 feet (30 m) ;
- (c) in any new construction, at least one public lavatory in the establishment ;
- (d) refuse bins for use by the customers eating outside ;
- (e) a drinking water supply system and a waste water drainage system.

**36.** Class R-4 comprises establishments that occasionally serve food not prepared on the premises, or those whose food service does not constitute the main source of their turnover.

**37.** Class R-5 comprises itinerant establishments, that is, vehicles offering food and that move about to cater to either an itinerant clientele or to a clientele gathered for a special event, but on the following conditions :

- (a) that municipal by-laws permit their existence ;
- (b) that they have a water supply sufficient for their business connected with a municipal waterworks or with an establishment the quality of whose water has been recognized under the Environment Quality Act (R.S.Q., c. Q-2) ;
- (c) that they be equipped with a refrigerator ;
- (d) that they not serve food other than in containers with disposable utensils.

**38.** Only establishments in classes R-1 and R-2 may use or include in their name or their publicity the designation "Dining room".

**39.** (1) Only establishments in classes R-1 and R-2 may use the designation "Restaurant" or include such designation in their name or their publicity.

(2) Establishments in Class R-3 which offer food for consumption on the premises and whose inside service constitutes at least 50% of the restaurant's capacity may use the designation "Restaurant" or include such designation in their publicity.

#### **DIVISION VI STANDARDS OF CONSTRUCTION, LAY-OUT AND SERVICES**

**40.** (1) The establishment must be situated on dry and well-drained ground.

(2) The land forming part of the establishment must at all times be in a good state of cleanliness and upkeep.

**41.** Brick sheeting and other material of the same nature is prohibited for use as outside coverings.

**42.** No ancillary businesses separate from the main building shall be set up in front of the facade of the main building.

**43.** If steps, a porch or both give access to the entrance, they must have a roof or awning.

**44.** Access and traffic lanes for vehicles must be at least 18 feet (5,50 m) wide to permit 2 vehicles to pass in opposite directions, except in the case of one-way lanes whose width must be at least 9 feet (2,75 m).

**45.** The height of living areas must be in conformity with the standards decreed by the Building Code (c. S-3, r.2).

**46.** In every new construction, access ramps for wheelchairs must be provided at the main entrance and in every public place in the establishment that would otherwise be inaccessible to wheelchairs.

**47.** Every new construction of more than 2 storeys must have an elevator with a capacity of at least 4 persons, for use by the clientele.

**48.** Sidewalks must be at least 36 inches wide (90 cm).

**49.** Each parking space must be at least 10 feet (3 m) wide and 20 feet long (6 m). In every new construction, parking spaces or access alleys must be constructed at least 6 feet (1,8 m) from any window.

**50.** Approaches, sidewalks, traffic lanes and parking spaces must be covered with a finishing substance such as fine gravel, crushed stone, asphalt, concrete or wood.

**51.** In an establishment, no permanent or temporary addition may be constructed in a corridor.

**52.** Lighting must be provided for access lanes, parking spaces and sidewalks.

**53.** In every new construction, floors intended for swilling and floors on which liquids may spread as a result of work carried on therein, must be made of terrazo, ceramic tiles or other material of the same nature and must have a drain with a trap, carpeting being prohibited.

#### *§1. Windows*

**54.** The glass panes of windows of bedrooms must be at least 10% of the floor area and each bedroom must have at least one window whose base must not be more than 3 feet (90 cm) from the floor.

**55.** Window sashes must be in good operating order if they are used for natural ventilation and permit a ventilation area of 5% of the surface of the floor.

**56.** Bedroom windows must have blinds or opaque curtains.

**57.** Lavatory or bathroom windows must be of translucent glass or have blinds or opaque curtains.

**58.** All blinds, curtains, screens and glass panes of windows or doors must be kept in good repair. Defective glass panes must be replaced promptly.

#### *§2. Lobbies*

**59.** In every new construction, the floor area of the lobby intended for the reception and registration of customers must be at least :

(a) 120 square feet (11 m<sup>2</sup>) in the case of establishments with 10 bedrooms or less ;

(b) 240 square feet (22 m<sup>2</sup>) in the case of establishments with from 11 to 25 bedrooms ;

(c) 800 square feet (75 m<sup>2</sup>) in the case of establishments with from 26 to 50 bedrooms ;

(d) 1 200 square feet (110 m<sup>2</sup>) in the case of establishments with 51 bedrooms and over.

The floor area occupied by the stairway must be added to these surface areas where a stairway begins in the lobby.

**60.** In every lobby, all furniture must be in good repair and there must be a registration counter, a telephone at the disposal of customers, chairs or armchairs, ash trays and a clock in good working order.

**61.** (1) Every cloakroom must, in a place in the establishment reserved especially for the purpose, have coat hangers or hooks and be reserved for the exclusive use of the clothing and personal effects of the clientele.

(2) In every new construction, a room shall be reserved as a cloakroom.

### §3. *Restaurants and dining-rooms*

**62.** Every restaurant or dining-room must have a seating capacity of at least 10 persons with a minimum floor area of 144 square feet (13 m<sup>2</sup>). The minimum space for each person in restaurants, dining-rooms, reception or banquet halls must be 12 square feet (1,1 m<sup>2</sup>).

**63.** The space for each customer at restaurant counters must be at least 24 inches (60 cm) wide.

**64.** (1) The equipment and the furnishing of a dining-room or restaurant must include at least : tables, chairs, service trolleys, glassware cupboards, dishes, table utensils, table cloths or place mats and table napkins.

(2) All equipment or furnishing contained in a dining-room or restaurant must be in good repair and working order.

**65.** Every table intended for the consumption of food in a dining-room or restaurant must measure at least 4 square feet (0,5 m<sup>2</sup>), no side of which shall be less than 24 inches (60 cm) ; other shapes of tables which have the same square measurement shall be permitted.

**66.** A restaurant or dining-room is prohibited in a basement unless it has a ventilation system in accordance with the Building Code, and is provided with at least 2 exits.

**67.** Every table in a dining-room or restaurant must be covered with a tablecloth or place mats ; one individual napkin must be made available to each customer. This provision also applies to each place at a restaurant counter.

**68.** Cracked, chipped or unpolished glasses, dishes or table utensils must not be given for customer use. Table utensils must be in silver or stainless steel. It is prohibited to serve fish or meat to customers on wooden boards.

**69.** It is the operator's or permit holder's responsibility to withdraw from service any cover, plate, saucer, dish, cup or glass when he discovers that they are cracked, nicked, chipped or dull, as well as soiled or tattered tablecloths or place mats.

**70.** The establishments contemplated in this Regulation which sell take-out food must use disposable containers and utensils.

**71.** Every dining-room in a hotel must serve the customers for at least 2 hours daily during each of the following 3 periods :

(a) breakfast : from 7 h to 10 h ;

(b) lunch : from 12 h to 15 h ;

(c) dinner : from 18 h to 21 h.

**72.** Where the establishment has several dining-rooms, at least one must be open every day during the periods indicated above.

**73.** Where a customer enters a dining-room before the end of the time provided for each meal, he must be served until the end of his meal during at least one hour.

**74.** In new constructions, the floor area of every kitchen must be at least 100 square feet (10 m<sup>2</sup>) and at least equal to ¼ of the area of the dining-room(s) of the establishment which it serves ; the wall covering must be washable and deterioration resistant. The coating material must have closed and sealed joints.

**75.** No kitchen shall be allowed in a basement unless it is equipped with a ventilation system in accordance with the Building Code and at least one emergency exit to the outside.

**76.** All the surfaces used in the kitchens to deposit, prepare, serve or display food or beverages or to place utensils, appliances, dishes or table utensils must be completely smooth and impermeable and in perfect repair.

**77.** The wash basins, kitchen and laundry sinks must be in stainless steel, cast iron or enameled steel and in perfect repair.

**78.** Dairy products and fish must be refrigerated separately from other edible products.

**79.** The staff in charge of the service must wear clean uniforms and the staff in charge of food preparation must also wear clean uniforms and a net or other headgear to cover and hold the hair.

**80.** Every person who waits on table or who is in charge either of the preparation or handling of food or in charge of any other kitchen task or of the washing of dishes must,

upon the inspector's request, submit to him within 7 days a medical certificate dated subsequent to the said request.

**81.** Those who prepare or handle food or utensils must not use tobacco in any manner whatsoever during their work.

**82.** All persons in charge of the preparation and handling of food must use clean cloths and make sure that the cloths that have been used for cleaning do not come in contact with food.

**83.** The kitchen fat collecting appliances must be emptied and cleaned in order to be free of dirt at all times. This section shall also apply to ventilation hoods, filters and any equipment forming a part thereof.

#### *§4. Refuse bins and garbage cans*

**84.** Where the daily volume of organic waste of an establishment is greater than 20 cubic feet (0,6 m<sup>3</sup>), the refuse bins must be equipped with a refrigerated compartment if the garbage is not collected at least twice a week. The refuse bins must be kept clean at all times.

**85.** Garbage cans must be washed and disinfected after each use, must not emit odours and must at all times be covered with a tight-fitting lid.

#### *§5. Public lavatories*

**86.** No public lavatory shall give direct access to a kitchen or pantry.

A public lavatory must not give direct access to a kitchen or pantry without passing through a hall or vestibule. Doors must be open in a direction away from the kitchen or pantry.

Access to a public lavatory may not be through a pantry or a kitchen.

**87.** Public lavatories must be for the use of persons of the same sex, must have different entrances according to whether they are for men or women and be constructed so that the urinals and toilets cannot be seen from the outside.

**88.** Where they are adjacent to a dining-room or any public hall, the lavatories must be accessible through a vestibule or not less than 36 inches by 36 inches (90 cm by 90 cm), entirely walled-in from floor to ceiling or false ceiling.

This latter provision shall not be required with respect to establishments existing prior to 29 June 1977. If the construction of a vestibule requires rearrangement work entailing expenses higher than the cost of the vestibule itself, the vestibule must be equipped with a door and have mechanical ventilation.

**89.** (1) The number of sanitary accommodations must be in conformity with the requirements of Schedule A.

(2) A public lavatory must never be situated more than a floor above or below the floor on which the users are located.

**90.** The lavatory compartments must be at least 3 feet (0,9 m) wide, 4 feet (1,2 m) deep and 5 feet 10 inches (1,75 m) high with a maximum free space of 1 foot (0,3 m) from the floor. Such compartment must have a door with a minimum width of 28 inches (0,7 m). These dimensions must be increased to a width of 4 feet 5 inches (1,4 m) and a depth of 5 feet (1,5 m) for lavatory compartments to be used specifically by handicapped persons.

**91.** (1) Every public lavatory must include at least the following equipment in good repair :

- (a) a toilet equipped with a seat open at the front ;
- (b) a washbasin ;
- (c) a waste-paper basket ;
- (d) a shelf ;
- (e) a mirror ;
- (f) a liquid or powdered soap dispenser ;
- (g) a toilet paper dispenser ;
- (h) an electric dryer, paper hand towels or a continuous roll apparatus ;
- (i) a mechanical ventilation system where there is no window which opens.

(2) All the equipment of lavatory must be in good repair and working order.

#### *§6. Maintenance of public lavatories*

**92.** Interior finish, washbasins, toilets and urinals must be washed and disinfected so as to be constantly clean, and in good repair and working order.

**93.** Every public lavatory must at all times be provided with toilet paper and liquid or powdered soap.

**94.** Access to public lavatories must be free of charge and where there are pay cubicles, at least one cubicle must be free of charge.

#### *§7. Bedrooms*

**95.** Bedrooms intended for customers must be sound-proofed so that all times the maximum noise level in these rooms does not exceed 38 dB (A).

**96.** (1) In every new construction, sound-proof doors, at least 32 inches (80 cm) wide, shall be required for the bedrooms and such doors must be equipped with a commercial type lock opening from the outside by means of a key which cannot be used to open the doors of other rooms.

(2) In every establishment, all doors of rooms must be numbered consecutively on every floor and, on the inside have a bolt and a safety chain in good working order. Every room door must have a lock whose key cannot open the door of another room.

**97.** The door of every bedroom must give access to an inside corridor, except in the case of motels or lodges, cabins or cottages, and no object must be placed in its opening space.

**98.** In every new construction each bedroom must be of at least the following dimensions, bathroom included, and shall not be less than 8 feet (2,4 m) wide :

- (a) 120 square feet (11 m<sup>2</sup>) for 1 single or double bed ;
- (b) 140 square feet (13 m<sup>2</sup>) for 2 single beds ;
- (c) 160 square feet (15 m<sup>2</sup>) for 1 double bed and 1 single bed ;
- (d) 180 square feet (17 m<sup>2</sup>) for 2 double beds ;
- (e) 200 square feet (19 m<sup>2</sup>) for 3 single beds.

**99.** In establishments existing prior to 29 June 1977, the floor area of the bedrooms shall not be modified so as to reduce it, except for the installation of sanitary facilities, but then, the new floor area shall not be less than 80 square feet (7,5 m<sup>2</sup>), measure less than 8 feet (2,4 m) in width and must be capable of accommodating at least one single bed.

**100.** Communicating rooms must be separated by means of 2 sound-proof doors which make a double door, each of which shall be equipped on the inside with a bolt or lock.

**101.** No bedroom intended for customers shall be situated in the cellar or basement of an establishment.

**102.** No bedroom intended for customers shall be permitted in a room or building used as a kitchen, shed, garage, workshop, store or attic.

**103.** No bedroom intended for customers shall give direct access to a kitchen or pantry.

**104.** (1) Every bedroom must include at least the following furniture in good condition :

- (a) a bed or hide-a-bed with a box spring and mattress ;
- (b) a bedside table with a lamp ;
- (c) a bureau with drawer(s) ;
- (d) a mirror ;
- (e) a table with a lamp ;
- (f) a chair ;
- (g) an armchair ;
- (h) ashtrays ;
- (i) a wardrobe or hooks with hangers ;
- (j) a waste-paper basket.

(2) All the furniture of a room must be in good repair and working order.

**105.** Bunkbeds are prohibited in bedrooms intended for customers.

**106.** Every bed must have at least 2 sheets, one blanket, one bedspread, one pillow with a pillowcase for each single bed, 2 pillows with pillowcases for each double bed and, available at any time upon request, one additional blanket and pillows with pillowcases.

**107.** Every customer must have at his disposal in his room or bathroom at least one bath towel, one face towel, one face cloth, wrapped soap and sterilized glasses.

**108.** Every bedroom or private bathroom must be provided with a bath mat.

**109.** Bedspreads must be spotless and in good condition. The mattresses must have a protective cover.

**110.** Sheets, towels and pillowcases which have been used must be replaced each day and washed.

**111.** Every kitchenette attached to a bedroom must be provided with at least the following appliances or accessories in good repair and working order ; cooking burner, sink, refrigerator, dishes, kitchen and table utensils and glasses for each occupant.

#### *§8. Bathrooms*

**112.** In every new construction, the floor area of the bathrooms must be at least 40 square feet (3,7 m<sup>2</sup>), and be not less than 8 feet (2,4 m) wide ; an impermeable wall covering must be installed up to a height of 6 feet (1,8 m) above the floor in shower cubicles and 4 feet (1,2 m) above the edge of the bathtub.

**113.** (1) The furniture and equipment of a bathroom must include at least :

- (a) a bathtub with shower, equipped with a safety device to prevent falls ;
- (b) a shower curtain ;
- (c) a toilet with a seat ;
- (d) a washbasin with mixing-tap ;
- (e) a mirror with shelf ;
- (f) a towel rack ;
- (g) a toilet dispenser ;
- (h) a soap dish ;
- (i) a waste-paper basket ;
- (j) where there is no opening window, a mechanical ventilation system.

(2) All furniture and equipment in a bathroom must be in good repair and working order at all times.

**114.** Bathtubs, toilets and washbasins must be of enamel or porcelain finish or any other substance whose surface is glazed or polished.

**115.** Shower taps must open counterclockwise, unless they are thermostatic mixing taps.

**116.** In every new construction, the bathroom doors must be at least 28 inches wide (70 cm).

#### *§9. Maintenance of bathrooms*

**117.** Washbasins, toilets, bathtubs and showers must be washed and disinfected at least once each day of rental and after the departure of the customers. Shower curtains must be kept clean and in good repair at all times.

**118.** Every bathroom must at all times be provided with towels, toilet paper, wrapped soap and sterilized glasses.

**119.** Soap which has been used by a person shall not be left for the use of other persons. It is prohibited to place combs and hair brushes at the disposal of customers.

#### *§10. Bed lines and linen*

**120.** Every hotel establishment must have at least one wall cupboard for the exclusive storage of clean linen and toilet requisites intended for the bedrooms, bathrooms, dining-rooms and restaurants.

**121.** Every establishment must have at least one storage cupboard for the bed linen intended for laundry, the rubbish collected from bedrooms and the maintenance items.

**122.** Mattresses must be of the same size as the box spring.

**123.** The following articles must be of the following minimum sizes :

#### **FOR A SINGLE BED**

|             |                                |
|-------------|--------------------------------|
| Sheets      | 100 x 72 inches (250 x 180 cm) |
| Blankets    | 90 x 60 inches (225 x 150 cm)  |
| Bedspread   | 94 x 60 inches (235 x 150 cm)  |
| Pillowcases | 42 x 33 inches (105 x 80 cm)   |

#### **FOR A DOUBLE BED**

|          |                                |
|----------|--------------------------------|
| *Sheets  | 100 x 81 inches (250 x 200 cm) |
| Blankets | 90 x 72 inches (225 x 180 cm)  |

|  |                               |
|--|-------------------------------|
| Bedspread  | 94 x 76 inches (235 x 190 cm) |
| Pillowcases  | 42 x 33 inches (105 x 80 cm)  |
| *In the case of sheets covering the mattresses, the sizes mentioned above do not apply to fitted sheets. |                               |
| Bath towels  | 22 x 44 inches (55 x 110 cm)  |
| Face towels  | 16 x 27 inches (40 x 65 cm)   |
| Face cloths  | 12 x 12 inches (30 x 30 cm)   |
| Bath mats  | 20 x 30 inches (50 x 75 cm)   |

**124.** The total minimum reserves required are the following :

- (a) in the case of sheets and pillow cases, 3 times the quantity required for each bed in the hotel establishment ;
- (b) in the case of face cloths, bath towels, face towels and hand towels, 3 times the quantity required for each bathroom or bedroom in the hotel establishment ;
- (c) in the case of bath mats, twice the quantity required for each bathroom or bedroom in the hotel establishment.

## DIVISION VII RENTAL OF ROOMS

**125.** (1) Every holder of a hotel establishment permit must before 15 October each year, declare to the Minister the minimum and maximum price which will be in force in the establishment effective from the following 1 May for each bedroom and specify, where applicable, the meals included in the price indicated and any seasonal variation, specifying the dates thereof.

(2) The minimum price which may be advertised shall be :

- (a) the price of at least 10% of the bedrooms, such percentage covering not less than 3 bedrooms ; or
- (b) the price which is the closest to the average obtained by adding the price of each bedroom and by dividing the total obtained by the number of bedrooms.

**126.** The tariffs contemplated in section 125 shall be in force for one year from 1 May of each year. They shall not be changed during the year except in the following cases :

- (a) rise of school or municipal taxes ;
- (b) increase in the minimum wage required by law ;
- (c) coming into force of a new collective labour agreement increasing the wages of employees ;

- (d) increase in the cost of fuel ;
- (e) increase in the cost of electricity ;
- (f) capital expenditures for classification purposes.

**127.** Such modifications shall come into force only following their filing with and verification by the Minister. However, every application for an increase in tariff in the cases referred to in paragraphs a, b, c, d, and e of section 126 shall be considered only if it is based upon additional expenditures resulting from increases which came into force after 1 March for the year and which were not foreseeable on the date when the declaration of prices was completed ; such price increases must, in addition, be in proportion to the increase on which the modification is based.

**128.** Where the permit holder omits to make the declaration contemplated in subsections 1 and 2 of section 125 in the appropriate manner, the rates approved effective from 1 May of the year shall be those in force until that date.

**129.** The prices declared shall be entered on cards supplied to the establishment by the Minister and the cards of the current year must be posted conspicuously on the basis of one per bedroom in accordance with the room number entered thereon ; under no circumstance shall such cards be modified.

**130.** The permit holder shall not charge or accept a price higher than that declared under sections 125 and 126 and posted pursuant to section 129, and the operator shall be bound thereby to refund any overpaid amount.

**131.** It is prohibited to post outside his establishment, or in any other place, the price of the rental for bedrooms. Nevertheless, the price of the rental for these same bedrooms may be advertised in the information media.

**132.** Where an operator demands payment of the price of the rental for a bedroom upon registration, he must allow the customer to see the room, and should the customer refuse to occupy the bedroom or any other room that may be offered to him, the operator must thereupon refund the full amount already charged and paid.

**133.** The maximum duration of the rental day of a bedroom is 24 consecutive hours, but the operator may fix the time of departure as he chooses, provided it is not earlier than 12 h.



## **DIVISION VIII**

### **KEEPING OF REGISTERS**

**134.** Every holder of a hotel establishment permit must keep a register or a pre-numbered card-index in block letters, identified by the name of the establishment, in which :

(a) every customer must enter legibly, without blanks or erasures, his name, address and where applicable, the registration number of the motor vehicle which he is driving together with the name of the province or State that issued such registration ;

(b) the permit holder or desk clerk of the establishment must enter the number and rate of the bedroom occupied by the customer, the number of other persons who occupy the same bedroom, and the date and time of arrival ; in all cases the customer must be notified prior to the rental of the price he will have to pay.

**135.** The register or card-index referred to in section 134 shall in no case be destroyed if, for one reason or another, the registration is cancelled.

**136.** The permit holder or the desk clerk shall not knowingly enter or permit the entering of false information in the register.

**137.** Every operator must prepare a detailed invoice that must be at least in duplicate covering the stay of the customer(s), remit the original to the customer and retain a copy for the purposes of any inspection or verification by an inspector duly authorized by the Minister.

**138.** The permit holder must retain the register or card-index for a period of at least 2 years and make it available to the inspector contemplated in section 7 of the Hotels Act where he so requests. The acquirer of an existing establishment must demand such register or card-index and ensure the continuance thereof.

**139.** An official register of objects declared lost, whether found or not, must be kept, and must include the description of the object, the name of the person who lost or found it and the date and place where reportedly lost or found.

## **DIVISION IX**

### **POSTING OF MENUS**

**140.** Every holder of a restaurant permit must post during operating hours, near the door of each entrance the prices of meals or portions of meals in such a manner that the prices are readable from outside.

**141.** Every holder of a hotel establishment permit must, during operating hours, post outside the door of each entrance to every dining-room the prices of meals or portions of meals.

**142.** The menus of the meals in the dining-rooms and restaurants must include at least :

(a) in the case of the morning meal : fruit or juice, choice of cereals with milk or cream, choice of 2 main courses of meat or eggs, marmalade, jelly, bread and butter, coffee, tea, milk ;

(b) in the case of the noon or evening meal : a choice of 2 juices, a choice of 2 soups, a choice of 3 main courses of meat, fish or eggs, 2 vegetables, bread and butter, 2 desserts, tea, coffee, milk ;

(c) the condiments required for each meal, salt, pepper, sugar, mustard, pickles and sauce, must be supplied upon request.

**143.** No operator or permit holder must charge a price higher than that posted pursuant to sections 140 and 141.

## **DIVISION X**

### **SIGNS, PLACARDS, PUBLICITY AND SOLICITING**

**144.** Every establishment must be provided with an out sign bearing the appropriate designation set forth in sections 29, 30, 31, 35, 36, 37, 38 and 39.

**145.** When affixed to any building, the signs must be erected at not less than 10 feet (3 m) from the ground and must never obstruct a window, even partly.

**146.** (1) Only the name and purpose of the establishment, the designation authorized in accordance with the class, and the official classification symbol accorded by the Conseil du tourisme may appear on the main signs and the secondary signs ; however, the signs may have a space on which meetings, activities held in the establishment, or any other miscellaneous services offered, excluding room prices, are indicated.

(2) The name of the establishment must always appear on every main sign.

(3) The signs must be kept in good repair.

**147.** (1) Every dining-room, public hall, emergency exit, elevator and lavatory of an establishment or restaurant must be identified.

The emergency exits must be clearly indicated by easily seen, lighted, signs of a colour that contrasts with surroundings (white on a red background is preferable).

(2) Public lavatories and public washrooms must also indicate for which sex they are reserved where this Regulation requires different rooms for each sex.

**148.** No publicity, advertising, sign or soliciting in respect of a hotel establishment or restaurant shall contain inaccurate information, misrepresentations or information contrary to this Regulation.

**149.** All publicity or soliciting in respect of the prices of rental of bedrooms or the prices of meals must stipulate what is included in such prices as well as the nature and cost of every additional service.

**150.** (1) Where the deposit of a guarantee or a down payment is requested or required from a prospective customer, the publicity, soliciting or correspondence must indicate the conditions of refund or non-refund of such deposit or down payment.

(2) In the absence of a specific contract, the permit holder must refund the guarantee deposit or the down payment upon simple notice of cancellation of the reservation.

**151.** No establishment shall, in its publicity, comment on the classification that has been assigned to it. Only the categorization and official classification assigned by the Conseil du tourisme may be advertised.

## **DIVISION XI**

### **GENERAL PROVISIONS**

**152.** The operator must keep on the premises of a hotel establishment or restaurant at all times during business hours at least one adult employee for the purpose of supervising and operating the establishment.

**153.** The exits must be kept in good repair and working order and not be obstructed, and their doors must open outwards.

**154.** The ceilings, curtains, walls, floors, floor coverings and carpets must be kept in good repair.

**155.** The doors of lavatories and bathrooms must be kept in good repair and working order.

The doors of lavatories and bathrooms must be equipped with compressors or springs so that they automatically close hermetically.

**156.** The minimum degree of heat required at all times throughout the year must be 20°C in all parts of the establishment.

**157.** Hotel establishments and restaurants must be supplied at all times with hot and cold drinking water systems. The temperature of the hot water must be at least 60°C.

**158.** No room used for the consumption or distribution of alcoholic beverages shall be used as a passage way giving access to a dining-room or any other public place.

**159.** Every establishment must be provided with a first-aid kit and the operator must, in addition, be able to furnish quickly the information necessary in order to send for a physician or ambulance, as well as the police, where necessary.

**160.** The permit holder shall not require from or charge a customer any amount relating to services which the customer may not use where the cost of such services is not prescribed by contract or previously indicated to the customer ; in the case of meals where a service charge or any other additional charge is obligatory, a note to that effect is to be included on the menu. In all cases, such information must be included in the publicity.

**161.** Animals, owned by a customer, may be admitted in an establishment provided they are under the constant care of the customer or lodged in a kennel. They shall not be admitted in places where drinks or food are consumed. This provision is subject to the rules of the permit holder. However, an operator shall not refuse a blind person accompanied by a seeing-eye dog access to his establishment.

**162.** With the exception of seeing-eye dogs for blind persons, no animal shall be admitted in a restaurant, dining-room or other public room of a hotel establishment.

**163.** No person shall operate an establishment governed by section 3 of the Hotels Act where an inspection reveals the presence of vermin or rodents.

**164.** The Minister shall refuse, suspend or cancel the permit of any person convicted of an offence against the Public Buildings Safety Act (R.S.Q., c. S-3), the Environment Quality Act (R.S.Q., c. Q-2) and the Consumer Protection Act (R.S.Q., c. P-40.1).

**165.** Notwithstanding the provisions of this Regulation, existing hotel establishments with less than 6 rooms, holding a permit from the Service de l'hôtellerie prior to 8 October 1975, maintain their privileges with respect to the number of rooms permitted but remain subject to this Regulation. These establishments shall be accorded a Class C permit as mentioned in section 26. The rights granted under this section are not transferable under any circumstance.

**SCHEDULE A**

(s. 88)

**SANITARY ACCOMMODATIONS**

| FACILITY   | W.C.    |         | Urinals | Washbasins |         | Drinking<br>fountains | Baths or<br>Showers | Other<br>equipment | Remarks   |
|--|---------|---------|---------|------------|---------|-----------------------|---------------------|--------------------|---|
|  | Men     | Women   |         | Men        | Women   |                       |                     |                    |   |
| ALCOHOLIC<br>BEVERAGE OUTLET<br>(having a permit from<br>the Régie des permis<br>d'alcool du Québec) |         |         |         |            |         |                       |                     |                    |   |
|  | 1/25    | 1/30    |         | 1/50       | 1/60    |                       |                     |                    | (c) 2/3 of the w.c.'s<br>for men may be<br>replaced by<br>urinals.  |
| Customers  | X       | X       | see (c) |            | X       |                       |                     |                    |   |
| HOTEL —<br>MOTEL   |         |         |         |            |         |                       |                     |                    |   |
|  | see (m) |         |         | see (n)    |         |                       |                     |                    | (m) Public<br>lavatories must<br>be separate<br>from<br>bathrooms and<br>washbasins.  |
| (1) private room   | 1/room  |         |         | 1/room     |         |                       | 1/room              |                    |   |
| (2) rooms with<br>common<br>lavatory:  |         |         |         |            |         |                       |                     |                    | (n) A washbasin is<br>compulsory in<br>each room not<br>provided with a<br>private<br>lavatory.   |
| 1 to 4<br>rm./floor  | 1/floor |         |         | 1/floor    |         |                       | 1/floor             |                    |   |
| 5 to 8<br>rm./floor  | 1/floor | 1/floor |         | 1/floor    | 1/floor |                       | 1/sex               |                    |   |
| 9 rm. and<br>over/floor  | add     | add     |         | add        | add     |                       | add                 |                    |   |
|  | 1/8     | 1/8     |         | 1/8        | 1/8     |                       | 1/8                 |                    |   |
|  | rooms   | rooms   |         | rooms      | rooms   |                       | rooms for each sex  |                    |   |
| RESTAURANTS  |         |         |         |            |         |                       |                     |                    |   |
| 1 to 25<br>customers   | 1       | see (x) |         | 1          | see (x) |                       |                     |                    | (x) Where there are<br>less than 26<br>customers, 1<br>w.c. and 1<br>washbasin shall<br>suffice for the<br>use of<br>customers and<br>employees.<br>From 26 to 50<br>customers, 2<br>w.c.'s and 2<br>washbasins<br>shall suffice for<br>the use of<br>customers and<br>employees but<br>in 2 separate |
| 26 to 50<br>customers  | 1       | see (x) |         | 1          | see (x) |                       |                     |                    |   |
| 51 to 100<br>customers   | 1       | 2       |         | 1          | 1       |                       |                     |                    |   |
| 101 to 150<br>customers  | 1       | 2       | see (e) | 1          | 2       |                       |                     |                    |   |
| 151 to 200<br>customers  | 2       | 3       |         | 2          | 2       |                       |                     |                    |   |
| 201 to 300<br>customers  | 3       | 3       |         | 3          | 3       |                       |                     |                    |   |
| 301 and over<br>customers  | add     | add     |         | add        | add     |                       |                     |                    |   |
|  | 1/50    | 1/50    |         | 1/50       | 1/50    |                       |                     |                    |   |
|  | men     | women   |         | men        | women   |                       |                     |                    |   |
| Employees: See (f)<br>and (y)  |         |         |         |            |         |                       |                     |                    |   |

| FACILITY  | W.C.        |               | Urinals | Washbasins  |               | Drinking<br>fountains | Baths or<br>showers | Other<br>equipment            | Remarks   |
|---|-------------|---------------|---------|-------------|---------------|-----------------------|---------------------|-------------------------------|---|
|   | Men         | Women         |         | Men         | Women         |                       |                     |                               |   |
|   |             |               |         |             |               |                       |                     |                               | rooms. Where consumption takes place outside, separate rooms for each sex giving access to the outside are compulsory.              |
|   |             |               |         |             |               |                       |                     |                               | (e) For men, half of the obligatory w.c.'s may be replaced by urinals.  |
|   |             |               |         |             |               |                       |                     |                               | (f) The sanitary installations for employees must be the same as those required for office buildings.                               |
|   |             |               |         |             |               |                       |                     |                               | (y) A lavatory shall not be compulsory for less than 5 employees.   |
| RECEPTION<br>ROOMS—<br>MEETING<br>ROOMS, etc.<br>(with a permit from<br>the Régie des permis<br>d'alcool du Québec) |             |               | see (c) |             |               |                       |                     | see (***)                     | (***) The service sink may have a 2 inch diameter trap if the floor is carpeted. The service sink may be replaced by a service tub. |
| Customers   | 1/30<br>men | 1/30<br>women |         | 1/60<br>men | 1/60<br>women | 1/1000 customers      |                     | 1 service<br>sink or<br>1 tub |   |

O.C. 1695-77, (1977) 109 O.G. II, 3269

O.C. 2190-77, (1977) 109 O.G. II, 3579

O.C. 521-79, (1979) 111 G.O., 4421

O.C. 3102-80, (1980) 112 G.O. II, 4307

O.C. 3467-81, (1981) 113 G.O. II, 4120



c. H-4, r.1

## Regulation respecting acts derogatory to the dignity of the office of bailiff

Bailiffs Act

(R.S.Q., c. H-4, s. 25)

### DIVISION I

#### DEFINITIONS AND INTERPRETATION

**1.** In this Regulation, unless the context indicates a different meaning, the following terms and expressions mean :

(a) “candidate” : an applicant for a bailiff’s permit, and also any trainee ;

(b) “Minister” : the Minister of Justice ;

(c) “party” : a creditor, debtor, third party or representative of one of such persons ;

(d) “profession” : the office of bailiff ;

(e) “soliciting clientele” : the fact of systematically contriving to meet people, of making repeated telephone calls, distributing advertising objects mentioning his name and office of bailiff, or the sending of letters, whether personal or impersonal, to prospective clients for the purpose of obtaining their patronage ;

(f) “trainee” : a person who serves a professional training period with a practising bailiff.

### DIVISION II

#### THE BAILIFF AND THE PARTIES

**2.** The following is derogatory to the dignity of the office of bailiff :

(a) the consideration of any interference which might influence him in the performance of his professional duties to the prejudice of one of the parties ;

(b) the offering, giving, acceptance or requirement of money or other benefits in order to obtain, or having obtained a privilege on his behalf or for that of another person ;

(c) any act or omission which may procure an unlawful privilege for a party ;

(d) the giving of a bonus or commission to any party ;

(e) the carrying out or causing to be carried out for an advocate or for the corporation of which he is a member, of work which is not pertinent to the office of bailiff ;

(f) working at a fixed salary, except in the case of the trainee for the duration of his training period ;

(g) the performance of his duties at a price other than that established by the tariff in force. Nevertheless, this provision shall not apply to the work of a bailiff performed on behalf of another bailiff, nor of the trainee who works for a bailiff ;

(h) the offer of his services or agreement to render them at a price different from that established by the tariff in force ;

(i) the fact of a bailiff to employ, himself, or through one of his agents, blackmail, intimidation, threats or assault in the performance of his duties ;

(j) misleading or attempting to mislead one of the parties ;

(k) misrepresentation or false declaration or registration, falsification, altering, damaging or destroying, the unlawful disposition or use of his proof of identification of bailiff as issued under the legislation respecting the proof of identification ;

(l) unless there be a general or special agreement on the part of the mandator :

i. the suspension of a mandate without there having been a settlement between the parties ;

ii. the execution of proceedings entrusted to him at dates prejudicial to the parties ;

(m) the direct or indirect purchase of a moveable or immoveable in any legal sale made under the Code of Civil Procedure (R.S.Q., c. C-25) ;

(n) the misappropriation or use for personal purposes, of any monies, securities or property entrusted to the bailiff in the performance of his profession ;

(o) the joinder of a situation in which he incurs conflict of interest ;

(p) the performance of his duties when he is not in control of his faculties thus exposing himself to compromise, in the quality of the professional acts he must make ;

- (q) the habitual use of drugs ;
- (r) drunkenness ;
- (s) the fact of undue multiplying, for the same proceeding, of changes of location in order to reap greater profit from the application of the tariff ;
- (t) the fact that a bailiff who, having been told that one of his fee accounts has been submitted for the arbitration of the prothonotary or submitted in appeal to the Director of the *Bureau d'administration* of the Bailiffs Act, coincidentally or subsequently introduces proceedings before a civil court to settle the dispute ;
- (u) countervailing the provisions of the Code of Civil Procedure or any other Act or regulation respecting the work of a bailiff.

### **DIVISION III**

#### **THE BAILIFF AND HIS PROFESSION**

**3.** The following is derogatory to the dignity of the office of bailiff :

- (a) the fact of not immediately informing the Minister that a candidate does not meet the conditions prescribed in the Bailiffs Act (R.S.Q., c. H-4) ;
- (b) the making of a false declaration respecting the eligibility of a candidate for the practice of the profession ;
- (c) the fact of not immediately making known to the Minister a derogatory deed committed by a colleague.

### **DIVISION IV**

#### **THE BAILIFF AND HIS COLLEAGUES**

**4.** The following is derogatory to the dignity of the office of bailiff :

- (a) the giving of daily and regular tasks to a trainee which prevent him from acquiring a general and complete training for the future practice of his profession ;
- (b) the non-provision to a trainee for whom he is responsible of the certificates or attestations prescribed by the Regulation respecting the application of the Bailiffs Act (c. H-4, r.2) ;
- (c) diverting or attempting to divert the clientele of a colleague.

### **DIVISION V**

#### **SOLICITING CLIENTELE AND ADVERTISING**

**5.** The following is derogatory to the dignity of the office of bailiff :

- (a) soliciting clientèle ;

(b) advertising or allowing that advertising be made on radio or television ;

(c) publishing or allowing to be published in newspapers, reviews, periodicals or any other printed matter, advertisements containing other than his name, that of his associates or the bailiffs he engages, his profession, academic studies, the address and telephone number of his principal place of business, as well as the telephone number of his domicile and, where applicable, the number of his post office box when such box is located in the vicinity of his principal place of business ;

(d) the using of advertisements of more than 16 square inches, namely 4 X 4 inches (10,16 cm X 10,16 cm) ;

(e) the entering on his stationery or on his professional card of anything other than that which is permitted in paragraph c ;

(f) advertising himself or allowing himself to be advertised by means of a sign indicating anything other than that which is permitted in paragraph c ;

(g) the placing of such sign elsewhere than at his place of business and at his residence ;

(h) the fact of exceeding 4 square feet (1,220 metres) in such sign ;

(i) the use of a luminous sign or boarding ;

(j) advertising or allowing the advertising of his capacity as the commissioner for oaths ;

(k) where certain bailiffs act as a corporation, the publishing or allowing to be published by a bailiff or such corporation of bailiffs, in addition to the advertisement of the corporation in the same publication, of the name of the associates separately more than once ;

(l) the using of any other method of advertisement not prescribed in this Regulation.



c. H-4, r.2

## **Regulation respecting the application of the Bailiffs Act**

Bailiffs Act  
(R.S.Q., c. H-4, s. 25)

### **DIVISION I INTERPRETATION**

**1.** The interpretative provisions of the Bailiffs Act (R.S.Q., c. H-4) apply to this Regulation.

### **DIVISION II PERMIT APPLICATION**

**2.** The application for a bailiff's permit must be made in accordance with Form A of this Regulation ; it must contain all the information required and be accompanied by the necessary supporting documents.

### **DIVISION III DUTIES**

**3.** The duties payable by the applicant for a bailiff's permit are in the amount of 100 \$.

**4.** The annual duties payable by the holder of a bailiff's permit are in the amount of 50 \$.

**5.** The duties are payable by certified cheque, money order or draft made to the order of the Minister of Finance.

### **DIVISION IV SECURITY**

**6.** The amount of the security to be given by a bailiff or a person applying for a permit is in the amount of 10 000 \$.

**7.** The security shall be deposited with the Minister of Justice in the form of a cash deposit, certified cheque, draft, money order or guarantee policy issued by a company authorized to become judicial surety under the Guarantee Companies Act (R.S.Q., c. C-43).

### **DIVISION V TRUST ACCOUNTS AND ACCOUNT BOOKS**

**8.** The bailiff, or corporation of bailiffs, must deposit in a trust account, a chartered bank or any other institution

authorized by law to receive deposits, all the moneys he has collected for another person, whether in cash, in the form of a cheque or any other negotiable instrument.

**9.** The bailiff must not withdraw from such trust account an amount of money other than that corresponding to the amount of his fees in accordance with the established tariff and the disbursements legally made on behalf of the client.

**10.** The bailiff must enter in an account book all the amounts which he must deposit in trust, all those which he remits to his clients, as well as those which he retains as fees and disbursements.

### **DIVISION VI PAYMENT OF MONEYS**

**11.** The bailiff must pay without delay the moneys he has collected or received for another person, unless agreed upon or provided otherwise by law.

### **DIVISION VII ARBITRATION OF ACCOUNTS**

**12.** A person who contests a bailiff's account may make application to the prothonotary of the judicial district in which he is domiciled, or where the bailiff generally exercises his functions, to arbitrate the dispute.

**13.** For arbitration purposes, the prothonotary may appoint any competent person.

**14.** The prothonotary shall hear the parties and render a written decision containing the reasons upon which it is founded.

**15.** The prothonotary must forward his decisions to the parties by registered or certified mail.

**16.** The party who is not satisfied with the prothonotary's decision may, within 30 days of the mailing of the decision, appeal therefrom to the Director of the *Bureau d'administration* of the Bailiffs Act by forwarding him a notice by registered or certified mail.



**17.** The Director's decision is final.

#### **DIVISION VIII INCOMPATIBLE OFFICES OR DUTIES**

**18.** The following are incompatible with the exercise of the office of bailiff :

(a) a judicial or quasi-judicial office, and also that of an employee of an office of the court and of any other law officer ;

(b) the office of clergyman ;

(c) the offices or duties of bankruptcy trustee, of court stenographer or stenotypist or of peace officer other than bailiff ;

(d) the duties, employments or occupations of financial agent, collecting agent, insurance or real estate agent or broker, money lender or stockbroker, claims agent, investigator, investigation or security officer, warehouseman, furniture-remover, furniture dealer, garage keeper, directly or indirectly.

#### **DIVISION IX TRAINEES**

**19.** A person who fulfils the conditions prescribed in paragraphs *b, c, d, h and i* of section 4 of the Bailiffs Act shall be empowered, under the authority and responsibility of the bailiff who requested the trainee's permit, to serve written proceedings issuing out of any court, in indicating his title of trainee.

However, the trainee shall not execute seizures of moveable or immovable property, nor carry out judicial decisions that are executory, nor perform any other duty that devolves upon a bailiff under the Bailiffs Act.

**20.** No person shall act as trainee unless he has obtained a trainee's permit from the Minister ; such permit is issued following upon an application submitted by a practising bailiff in accordance with Form B of this Regulation.

**21.** The permit shall be issued for a period not exceeding 12 months.

At the end of this period, the permit may be renewed for 2 additional periods, each not exceeding 6 months.

**22.** Notwithstanding any inconsistent provision, the Regulation respecting acts derogatory to the dignity of the office of bailiff (c. H-4, r.1) shall apply to every person serving a period of professional training, required by paragraph *e* of section 4 of the Bailiffs Act.

**FORM A**  
(s. 2)Ministère de la Justice  
Bureau d'administration of the Bailiffs Act

# Application for a bailiff's permit

CONFIDENTIAL DOCUMENT

|                     |  |                      |  |
|---------------------|--|----------------------|--|
| Name                |  | Given name           |  |
| Other given name(s) |  | Social insurance No. |  |
| Home address        |  | Telephone No.        |  |
| Office address      |  | Telephone No.        |  |

**PLEASE COMPLETE THIS APPLICATION IN BLOCK LETTERS OR WITH A TYPEWRITER****1. DATE AND PLACE OF BIRTH :**

|                     |      |          |         |
|---------------------|------|----------|---------|
| I was born on _____ |      |          |         |
| in _____            | City | Province | Country |

**PLEASE ATTACH COPY OF BIRTH CERTIFICATE**

**2. CITIZENSHIP** (check appropriate square):(A) ☐ I am a Canadian citizen

or

(B) ☐ I have been domiciled in Québec for at least 1 year and I undertake to apply for my Canadian citizenship without delay.**3. SCHOOLING** (check appropriate square):(A) ☐ I am the holder of a high school leaving certificate conferred by the Minister of Education

or

(B) ☐ Of a diploma deemed equivalent by him

or

(C) ☐ At the date of coming into force of the Regulation respecting the application of the Bailiffs Act (R.R.Q., c. H-4, r.2), I was acting as bailiff under the Bailiffs Act (R.S.Q., 1964, c.28) and had been since \_\_\_\_\_

Date

**PLEASE ATTACH YOUR  
CERTIFICATE OR DIPLOMA****4. PERIOD OF PROFESSIONAL TRAINING** (complete appropriate space):

(A) I have served a period of professional training of at least 6 months with a practising bailiff:

Name

Given name(s)

Office address

Telephone No.

Judicial district

My training period started on \_\_\_\_\_

Date

My training period terminated on \_\_\_\_\_

Date

or

(B) I am now serving a period of professional training with a practising bailiff.

Name

Given name(s)

Office address

Telephone No.

My training period started on \_\_\_\_\_

Date

My training period is to terminate on \_\_\_\_\_

Date

or

(C) At the date of coming into force of the Regulation respecting the application of the Bailiffs Act (R.R.Q., c. H-4, r.2), I was acting as bailiff under the Bailiffs Act (R.S.Q., 1964, c.28) and had been since \_\_\_\_\_

Date

**PLEASE ATTACH A CERTIFICATE COPY OF YOUR ACT OF APPOINTMENT****5. INDICTMENT FOR CRIMINAL OFFENCE** (check appropriate square and complete reserved space where applicable):(A) I have never been found guilty ☐ (B) I have been found guilty ☐

of a criminal offence under Part VII or sections 340 to 360 of the Criminal Code (Statutes of Canada) or, to the extent that it concerned a conspiracy to commit such a criminal offence, under Part XI of the said Code.

The nature of the offence of which I was convicted was: \_\_\_\_\_

Date and place of conviction: \_\_\_\_\_

**6. PLACE OF PRACTICE** (complete reserved space):

I intend to generally exercise the function of bailiff in the judicial district of \_\_\_\_\_

**7. REFERENCES**

I enter the name, given name(s), occupation, address and telephone number of 3 persons, other than parents or relatives, to whom I am well known and can give exact information about me.

|         |               |               |
|---------|---------------|---------------|
| Name    | Given name(s) | Occupation    |
| Address |               | Telephone No. |
| Name    | Given name(s) | Occupation    |
| Address |               | Telephone No. |
| Name    | Given name(s) | Occupation    |
| Address |               | Telephone No. |

**8. DUTIES** (check appropriate square):

I include the amount of 100 \$ payable to the order of the Minister of Finance,

in the form of: ☐ certified cheque ☐ money order ☐ draft

**9. SECURITY** (check appropriate square):

I INCLUDE A SECURITY IN THE AMOUNT OF 10 000 \$ IN THE FOLLOWING FORM :

☐ in cash ☐ draft ☐ guarantee policy of a company authorized to become judicial surety under the Guarantee Companies Act (R.S.Q., c. C-43)

☐ certified cheque ☐ money order

**10. DOCUMENTS REQUIRED**

**UNDER PENALTY OF REJECTION OF YOUR APPLICATION, PLEASE ATTACH THE FOLLOWING DOCUMENTS:**

- (A) your birth certificate;
- (B) your Canadian citizenship certificate (where applicable);
- (C) your high school leaving certificate conferred by the Minister of Education or a diploma deemed equivalent by him;
- (D) a certified copy of your act of appointment as a bailiff (where applicable);
- (E) 2 recent photographs passport type;
- (F) your security 10 000 \$;
- (G) the duties 100 \$.

**11. OATH OR SOLEMN DECLARATION TO BE MADE BY THE APPLICANT**

I, the undersigned, having been duly sworn on the holy Bible, swear or solemnly declare that I am the applicant and that the information contained hereinabove is exact. And, if I make a solemn declaration hereinafter I conscientiously believe it to be true, knowing that it is of the same force and effect as if made under oath under the Canada Evidence Act.

and I have signed

Sworn to before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 or  
 solemnly declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Whoever makes a false oath, false declaration or commits forgery  
 may be prosecuted, in particular under the Criminal Code.

\_\_\_\_\_  
 (Commissioner for oaths, advocate, notary or justice of the peace)

**FOR THE EXCLUSIVE USE OF THE BUREAU D'ADMINISTRATION OF THE BAILIFFS ACT**

**FORM B**

(s. 20)



Ministère de la Justice  
Bureau d'administration of the Bailiffs Act

**APPLICATION FOR A TRAINEE'S PERMIT**

PLEASE COMPLETE THIS APPLICATION IN BLOCK LETTERS OR WITH A TYPEWRITER  
APPLICANT BAILIFF

|  |                         |                                   |
|--|-------------------------|-----------------------------------|
| I, the undersigned _____   |                         |                                   |
| Name   | Given name(s)           |                                   |
| a practising bailiff, apply to the Minister of Justice for the issuance of a trainee's permit on behalf of the person designated below who will act under my authority and responsibility. |                         |                                   |
| Name _____ Given name(s) _____   |                         |                                   |
| Office address _____   |                         |                                   |
| Office telephone No. _____   | Judicial district _____ | Number of years of practice _____ |
| Have you already had one or several trainees under your responsibility and authority? <input type="checkbox"/> Yes <input type="checkbox"/> No   |                         |                                   |
| Date _____ Signature of practising bailiff _____   |                         |                                   |

**APPLICANT TRAINEE**

|  |  |  |
|--|--|--|
| I, the undersigned, _____  |  |  |
| Name   | Given name(s)  |  |
| domiciled at _____ declare that:   |  |  |
| I was born on _____ Day _____ Month _____ Year _____ and I attach my birth certificate;  |  |  |
| I am the holder of a high school leaving certificate conferred by the Minister of Education or of a diploma deemed equivalent by him and I attach my certificate or diploma; |  |  |
| My previous occupation was: _____  |  |  |
| Anticipated date of commencement of training period: _____   | I have already been issued a trainee's certificate: <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| I undertake to write the necessary examination for the eventual obtainment of a bailiff's permit.  |  |  |
| I annex 2 recent photographs, passport type.   |  |  |
| _____<br>(trainee)   |  |  |

**OATH OR SOLEMN DECLARATION TO BE MADE BY THE APPLICANT BAILIFF**

Sworn to before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
or  
solemnly declared before me at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
and I have signed

\_\_\_\_\_  
Signature of applicant bailiff

\_\_\_\_\_  
(Commissioner for oaths, advocate, notary or justice of the peace)

Whoever make a false oath, false declaration or commits forgery  
may be prosecuted, in particular under the Criminal Code.



c. H-4, r.3

## **Tariff of fees of bailiffs**

Bailiffs Act  
(R.S.Q., c. H-4, s. 25)

### **DIVISION I CLASSES OF PROCEEDINGS**

**1.** The tariff of fees of bailiffs is determined in Schedule 1 and comprises the following classes of proceedings :

**(a) Class 1 :**

- i. a proceeding that comes under the jurisdiction of the Provincial Court, small claims division ;
- ii. a proceeding that comes under the jurisdiction of a Municipal Court and involving an amount not exceeding 500 \$ ;
- iii. a proceeding that comes under the Youth Court ;
- iv. a proceeding deriving from the Summary Convictions Act (R.S.Q., c. P-15) or Part XXIV of the Criminal Code (R.S.C., 1970, c. C-34) ;
- v. a proceeding issuing from a municipal corporation or a school board ;
- vi. a proceeding issuing from a person or body having judicial, quasi-judicial or administrative powers and that is not included in Class 2 ;

**(b) Class 2 :**

- i. a proceeding that comes under the jurisdiction of the Provincial Court and is not included in Class 1 ;
- ii. a proceeding that comes under the jurisdiction of a Municipal Court and is not included in Class 1 ;
- iii. a proceeding that comes under the jurisdiction of the Superior Court ;
- iv. a proceeding that comes under the jurisdiction of the Expropriation Tribunal ;
- v. a proceeding that comes under the jurisdiction of the National Assembly.

### **DIVISION II GENERAL RULES**

**2.** In addition to his fees, a bailiff may only claim his actual disbursements that must be warranted and paid to third parties while he is performing his duties.

**3.** In the cases prescribed in sections 1 to 7 of Schedule 1, the fees for service include the fees for drawing up the minutes.

**4.** The transportation fees prescribed in section 20 of Schedule 1 include both the disbursements made by the bailiff and his transportation fees.

**5.** The hourly rate prescribed in section 23 of Schedule 1 includes the time spent by the bailiff on the site of service, execution or sale.

**6.** A bailiff is entitled to time and a half fees where, in accordance with the law, he must execute a service on a non-judicial day, or after 22 h or before 7 h on a judicial day.

A bailiff is entitled to time and a half fees where, in accordance with the law, he must serve an execution on a non-judicial day, or after 20 h or before 7 h on a judicial day.

If an execution has started before 20 h and must continue after this time, the bailiff is entitled to time and a half fees for the hourly rate that applies to him and his assistant, for the period of time after 20 h.

### **DIVISION III SPECIAL RULES**

**7.** The fees for serving a 60-day notice, a transfer of rental, a notarial deed, a 10-day notice for a voluntary deposit, a putting in default or for serving any notice, deed or document not specifically provided for in this Tariff are those set in section 7 of Schedule 1.

**8.** The execution of a judgment or an order for the performance of any physical act to move a specific person comprises in particular :

- (a) the execution of a warrant for a person's arrest ;

(b) the execution of a warrant for a person's imprisonment ;

(c) a warrant for confinement ;

(d) a writ of *habeas corpus* ordering the bailiff to bring a person before the court ;

(e) the execution of any judgment ordering the eviction of a person from a given domicile particularly in the case of a separation or divorce.

**9.** For the execution of a warrant provided for in section 8, for the payment of the charges applicable or the moving of an accused person, the bailiff is entitled to the fees prescribed for :

(a) service ;

(b) execution ;

(c) the assistant ;

(d) transportation ;

(e) where applicable, the opening of doors.

**10.** For the execution of a writ of seizure of property, the bailiff is entitled to the fees prescribed for :

(a) where he receives payment :

i. service ;

ii. only one demand for payment ;

iii. an assistant ;

iv. transportation ;

(b) where he executes a writ of seizure :

i. service ;

ii. seizure ;

iii. an assistant ;

iv. transportation ;

(c) where he fails to receive payment and where he does not execute a writ of seizure due to lack of property :

i. service ;

ii. the *nulla bona* report ;

iii. an assistant ;

iv. transportation.

To the fees prescribed in subparagraph *a*, *b* or *c* are added, where applicable, the fees prescribed for the receipt of a security, the removal of the property seized, the opening of doors with or without removal of the property seized,

the placing under lock and key or under guard, with or without the opening of doors.

**11.** For the execution of a writ of seizure of moveables or immoveables before judgment or the execution of a writ of seizure of immoveables after judgment provided for in article 660 of the Code of Civil Procedure (R.S.Q., c. C-25), section 10 applies with the necessary modifications.

**12.** (1) For each notice of sale following the one included in the writ of seizure of execution or notice of sale provided for in article 588 of the Code of Civil Procedure, the bailiff is entitled to the fees prescribed for :

(a) drawing up ;

(b) service on the debtor ;

(c) service on the guardian if other than the debtor ;

(d) transportation.

(2) For the notice given to the first seizing officer that is provided for in third paragraph of article 587 of the Code of Civil Procedure, the bailiff is entitled to the fees prescribed for :

(a) drawing up ;

(b) service on the first seizing officer ;

(c) service on the serving bailiff ;

(d) transportation.

(3) For the notice provided for in article 617 of the Code of Civil Procedure or the statement provided for in article 623 of the Code of Civil Procedure, the bailiff is entitled to the fees prescribed for :

(a) drawing up ;

(b) service ;

(c) transportation.

**13.** (1) If, for the seizure of moveable property, the bailiff proceeds with a judicial sale, he is entitled to the fees prescribed for :

(a) sale ;

(b) the assistant ;

(c) transportation.

(2) If, for the seizure of immovable property, the bailiff proceeds with a judicial sale, he is entitled to the fees prescribed for :

(a) sale ;

(b) transportation.

**14.** (1) If, for the seizure of moveable property, the bailiff does not proceed with a judicial sale at the place, hour, and on the day set in the notice of sale, he is entitled to the fees prescribed for :

- (a) the demand for payment or the minutes for steps taken or for absence ;
- (b) the assistant ;
- (c) transportation.

(2) If, for the seizure of immoveable property, the bailiff does not proceed with a judicial sale at the place, hour, and on the day set in the notice of sale, he is entitled to the fees prescribed for :

- (a) the demand for payment or the minutes for the steps taken ;
- (b) transportation.

**15.** For a judicial sale provided for in section 461 of the Cities and Towns Act (R.S.Q., c. C-19), the bailiff is entitled to the fees prescribed in paragraph *a* of section 17 of Schedule 1 for Class 2.

**16.** Where several proceedings concerning different suits are served simultaneously on the same person, the bailiff is entitled to his transportation fees in each case.

**17.** Where several proceedings in the same case are served on the same trip on different persons, the bailiff is entitled to his transportation fees based on the shortest route to each place where a service is made.

**18.** Where several proceedings in the same case are served simultaneously on the same person, the bailiff is entitled to the fees prescribed for transportation for one proceeding only.

**19.** (1) Where selection of domicile is authorized, the bailiff is not entitled to the fees prescribed for transportation in the case of a proceeding served on an advocate in his capacity as attorney.

(2) Otherwise, the bailiff is entitled to the fees prescribed for transportation for distances exceeding 5 kilometres.

**20.** Where the service or execution requires the bailiff to make several trips, the place, day and time of each trip must be recorded in the minutes of the bailiff.

## SCHEDULE 1

(ss. 1, 3, 4, 5, 7 and 15)

### TARIFF OF FEES OF BAILIFFS

#### CHAPTER I SERVICE

#### DIVISION I SERVICE OF PROCEEDINGS

|  | Class 1 | Class 2 |
|--|---------|---------|
| <b>1.</b> The service of a proceeding instituting an action, stamped by the office of the competent court or bearing the seal of the court, that opens the record, whether instituted by a writ, a motion, a joint factum or any other deed instituting an action. | 3 \$    | 10 \$   |
| <b>2.</b> The service of a <i>subpoena</i> , notice of hearing, notice of convocation or summons to a juror.   | 3       | 3       |
| <b>3.</b> The service of a motion or judgment for tutorship or curatorship, of an order of convocation, a motion or judgment concerning the rectification of registers of civil status or a proceeding related to another non-contentious matter.                  |         | 4       |
| <b>4.</b> The service :  |         |         |
| (a) of an inscription in appeal or a notice of appeal ;  | 4       | 4       |
| (b) of a proceeding under the jurisdiction of the Court of Appeal or Supreme Court.  | 4       | 4       |
| <b>5.</b> The service of a proceeding on an advocate in his capacity as attorney, except the proceedings provided for in section 4.  | 3       | 3       |
| <b>6.</b> The service of a proceeding that is related to a record opened by the proceeding instituting an action and that is not specifically provided for in this tariff.   | 3       | 4       |



**DIVISION II**  
**SERVICE OF NOTICES, DEEDS OR DOCUMENTS**

|   | <i>Class 1</i> | <i>Class 2</i> |
|---|----------------|----------------|
| <b>7.</b> The service of a notice, deed or document not specifically provided for in this tariff. | 5 \$           | 5 \$           |

**CHAPTER II**  
**MINUTES**

|  |   |   |
|--|---|---|
| <b>8.</b> Drawing-up :   |   |   |
| (a) of minutes for absence, steps taken or authorization to use a special mode of service or execution for a <i>subpoena</i> , a notice of convocation or summons to a juror ; | 3 | 3 |
| (b) of other minutes for absence, for steps taken or authorization to use a special mode of service or execution.  | 3 | 5 |
| <b>9.</b> The drawing-up of an <i>affidavit</i> required to support the minutes.   | 3 | 5 |

**CHAPTER III**  
**EXECUTION**

**DIVISION I**  
**EXECUTION ON A PERSON**

|   |    |    |
|---|----|----|
| <b>10.</b> The execution of a judgment or an order for the performance of any physical act to move a specific person. | 15 | 30 |
|---|----|----|

**DIVISION II**  
**EXECUTION ON PROPERTY**

*§1. Seizure*

|   |    |    |
|---|----|----|
| <b>11.</b> (1)The demand for payment not followed by seizure or sale. | 10 | 20 |
| (2) The seizure, verification or official report.                     | 15 | 30 |
| (3) The <i>nulla bona</i> report including the demand for payment.    | 10 | 20 |

**12.** (1)The removal of property seized. 5 \$ 10 \$

(2) The opening of doors with or without the removal of property seized. 5 10

(3) The placing under lock and key or without the opening of doors. 5 10

**13.** (1)Receipt of security upon seizure and deposit with the court. 5 10

(2) The application for the appointment of a new guardian provided for in the second paragraph of article 587 of the Code of Civil Procedure. 5 10

**14.** Drawing up :

(a) of each notice of sale following the one included in the writ of seizure of execution or in the notice of sale provided for in article 588 of the Code of Civil Procedure ; 3 5

(b) of a notice to the first seizing officer provided for in the third paragraph of article 587 of the Code of Civil Procedure ; 3 5

(c) of a notice provided for in article 617 of the Code of Civil Procedure or of an attestation provided for in article 623 of the Code of Civil Procedure. 3 5

*§2. Writ of possession, sequestration and seals*

**15.** (1)Execution of a writ of possession. 30

(2) Execution of a sequestration of a moveable or immoveable. 30

(3) The placing or total or partial removal of seals. 30

# CHAPTER IV SALE

|  | <i>Class 1</i>                   | <i>Class 2</i>                   | (2) In the cases specified in Chapter I, where the delays for prescription, the distance or circumstances require, the bailiff is entitled to the fees prescribed for the tariff per hour, starting from the second half-hour of waiting but not exceeding the charge for an hour and a half, and each fraction of an hour is calculated in proportion to the complete hour. | 17,50<br>per<br>hour | 17,50<br>per<br>hour |
|--|----------------------------------|----------------------------------|--|----------------------|----------------------|
| <b>16.</b> The drawing up of public notices to be published in newspapers or to be posted in accordance with the law, including deposit with the sheriff but excluding transportation.   | 6 \$                             | 6 \$                             |  |                      |                      |
| <b>17.</b> Judicial sale :   |                                  |                                  |  |                      |                      |
| (a) moveable, including the demand for payment ;   | 15                               | 35                               |  |                      |                      |
| (b) immovable, including the demand for payment.   | 40                               | 40                               |  |                      |                      |
| <b>18.</b> Fee to the Régie de l'assurance automobile du Québec to issue a new registration certificate including transportation where the distance between the place of sale and the Régie is less than 8 kilometres.   | 10                               | 10                               |  |                      |                      |
| <b>CHAPTER V<br/>MISCELLANEOUS</b>   |                                  |                                  |  |                      |                      |
| <b>19.</b> Cash bids including service.  | 15                               | 30                               |  |                      |                      |
| <b>20.</b> Transportation fees per kilometre, one-way only.  | 0,50/km                          | 0,50/km                          |  |                      |                      |
| <b>21.</b> The bailiff's witness where required by law.  | 8<br>per<br>hour<br>5<br>minimum | 8<br>per<br>hour<br>5<br>minimum |  |                      |                      |
| <b>22.</b> The bailiff's assistant whose presence is attested by his signature in the minutes.   | 8<br>per<br>hour<br>5<br>minimum | 8<br>per<br>hour<br>5<br>minimum |  |                      |                      |
| <b>23.</b> (1) In the cases specified in Chapters III and IV, the bailiff is entitled to the fees prescribed for the tariff per hour, starting from the second hour, and each fraction of an additional hour is calculated in proportion to the complete hour. | 17,50<br>per<br>hour             | 17,50<br>per<br>hour             |  |                      |                      |



c. H-5, r.1

**Règlement sur l'exercice du pouvoir du  
conseil d'administration d'Hydro-Québec,  
sa régie interne et d'autres mesures  
administratives s'appliquant à l'entreprise**

Hydro-Québec Act  
(R.S.Q., c. H-5, s. 11.4)

See French Edition



c. H-5, r.2

## **Regulation respecting the supply of low voltage electricity for residences and general services**

Hydro-Québec Act  
(R.S.Q., c. H-5, s. 22)

### **DIVISION I DEFINITIONS**

**1.** Unless the context clearly denotes another meaning, the following definitions of terms shall apply in this Regulation :

(a) “supply at low voltage” : supply from a single-phase, 60-cycle system, at a rated voltage not exceeding 250 volts ;

(b) “service” : act by which the supplier maintains the customer’s service entrance energized, thus enabling the latter to take delivery of electricity ;

(c) “residential service” : supply at low voltage suitable to single-family dwellings, for domestic use exclusively ;

(d) “general service” : all other supply at low voltage ;

(e) “supplier” : any corporation supplying electric power and subject to this Regulation ;

(f) “customer” : any corporation or individual who has made a request for service, who uses electricity or to whom electricity is supplied.

### **DIVISION II OBJECTIVE**

**2.** This Regulation governs the supply of low voltage electricity for residences and general services. Its purpose is to define, in plain and concise terms, the relations between supplier and customer and the conditions with which the customer must comply to obtain and benefit from electricity services.

### **DIVISION III SERVICE CONTRACT**

**3.** To obtain service, the prospective customer shall make a request for it to the supplier, verbally or in writing.

The supply of electricity by the supplier and its use by the customer constitute a contract between both parties which is subject to this Regulation.

Any person who occupies any premises or uses the electric service therein is deemed to have applied for the service and is responsible for the consumption of electricity at this location.

**4.** When applying for service or at any time thereafter, the customer shall give all information which the supplier shall deem useful concerning the customer’s application or apparatus.

**5.** In the case of supply deemed temporary, the supplier may impose special conditions on the customer and require payment of the cost of establishing and disconnecting service.

**6.** The supplier shall supply electricity to its customers without the intervention of third parties. However, written permission may be granted by the supplier to customers who are proprietors or lessees of buildings or parts thereof to supply electricity to their tenants or subtenants subject to conditions approved by the supplier.

**7.** The customer shall allow the employees of the supplier access to its premises between 8 h and 20 h daily, Sundays and legal holidays excepted, for meter reading and necessary inspections. Access shall be permitted at any time it is deemed necessary to ensure safety and continuity of service.

**8.** The customer intending to terminate his service contract or to move within the territory served by the supplier shall give the supplier at least 7 days’ notice to this effect. In this latter case, the notice shall serve as request for service at the customer’s new location.

**9.** Subject to all legislative provisions to this effect, the supplier shall not require a deposit, except in certain cases and in compliance with certain conditions as follows :

(a) **Residential use :**

i. **New contract :** The supplier shall not require a cash deposit or any other form of guarantee from a new

customer prior to beginning service, unless the supplier has had problems with the customer in the past because he unduly and regularly neglected to pay his electricity bills by the due date.

ii. **Existing contract :** The supplier shall not require a cash deposit or any other form of guarantee as a condition for continuation of the supply or delivery of electricity to an existing customer, unless the supplier has discontinued service to the customer for failure to pay his electricity bills.

iii. In the 2 cases mentioned in subparagraphs i and ii, the deposit or guarantee required by the supplier shall not exceed an amount equivalent to the highest amount billed to the customer for real or estimated consumption for 2 consecutive months within a 12 month period.

(b) **General and industrial uses :**

i. **New contract :** The supplier may require a cash deposit or any other form of guarantee from a new customer.

ii. **Existing contract :** The supplier shall not require a cash deposit or any other form of guarantee as a condition for continuation of the supply or delivery of electricity to an existing customer, unless the supplier has discontinued service to the customer for failure to pay his electricity bills.

iii. In the 2 cases mentioned in subparagraphs i and ii, the deposit or guarantee required by the supplier shall not exceed an amount equivalent to the highest amount billed to the customer for real or estimated consumption for 2 consecutive months within a 12 month period. However, the supplier shall inform the customer of the reasons for its decision to require such a deposit.

(c) **General provisions :**

i. Any such cash deposit bears interest at an annual rate established by the supplier on 1 April of each year for the year following this date. The rate is 1% less than the average rate established on the basis of rates applied by Canadian chartered banks to true savings accounts.

ii. Interest on such deposit, calculated on 31 March of each year, is payable during the 2 months after that date or when such deposit is refunded in the cases provided for in this Regulation.

iii. In cases where a cash deposit or guarantee is required by virtue of this Regulation, the customer is considered to have reestablished his credit to the supplier's satisfaction if he has paid his electricity bills regularly for a period of 12 consecutive months, in the case of residential service, or 24 consecutive months, in the case of general or

industrial service. In both cases, the supplier shall, within 60 days after such period has elapsed, return the customer's guarantee or refund the total deposit with interest as stipulated above. The supplier may make such refunds by applying the cash deposit and interest to the customer's account.

iv. The supplier may apply the deposit in whole or in part, or realize the guarantee provided and apply its result, by way of compensation, to credit any account owing in the following cases :

(A) when the customer no longer requires service ;

(B) when the supplier has discontinued service to the customer for failure to pay his electricity bills.

Any balance of the deposit or guarantee realized in this way, should there be one, is reimbursed to the customer in compliance with subparagraph iii of this paragraph.

## **DIVISION IV RATES**

**10.** The rates for the supply of electricity by the supplier are those the Government has approved or shall approve at any time.

**11.** The supplier may require that the electricity consumed in a multiple-dwelling building be measured by a common metering installation.

**12.** Should the customer's use of electricity necessitate a change in classification or rates, the supplier shall effect the necessary change and notify the customer accordingly.

## **DIVISION V BILLING**

**13.** The supplier shall read the meters on a weekly, monthly, bi-monthly or on a 4 month basis and render its bills accordingly. However, the supplier may, at any time, render provisional bills ; corrections, whenever applicable, shall be made on the subsequent meter reading.

## **DIVISION VI METERS AND APPARATUS**

**14.** The supplier shall provide its customers with the necessary meters and metering apparatus which shall remain the property of the supplier.

**15.** In addition to the necessary equipment, the customer shall provide suitable, safe, convenient and easily accessible locations on or in its property, for the installation of meters, metering apparatus or power transformers. Such locations must be approved by the supplier.

**16.** The supplier shall indicate to the customer or its electrician the point of connection to the system and the location where brackets and supports shall be installed.

**17.** Unless permission has been granted in writing by the supplier, the customer shall not use or connect to the supplier's system electric motors of a nominal rating in excess of 5 HP, welding machines, X-Ray machines, or any other apparatus that causes or is liable to cause disturbance in the system.

**18.** In the case of new or renovated installations, the customer must obtain the approval of the Bureau des examinateurs électriciens du Québec before the supplier establishes connection with its electric system.

**19.** The customer must not tamper with meters and equipment, interfere with the service, or change the supplier's installation.

**20.** Meters used for billing are verified, approved and sealed by the Federal Government.

#### **DIVISION VII HEATING**

**21.** The supplier is under no obligation to supply electricity for the heating of dwellings and buildings ; but all supply of electricity for this purpose is subject to conditions laid down by the supplier.

#### **DIVISION VIII EXTENSIONS**

**22.** Distribution of electricity is normally made by means of overhead distribution systems and the supplier shall not extend aerial circuits at its expense, over the customer's property, beyond 100 feet.

**23.** In the case of an underground distribution system, the supplier shall not extend the distribution system at its expense on the property of the customer.

**24.** Whenever extensions to the distribution system are made necessary, the supplier may impose special conditions on the customer or on a group of customer in order to ensure, among other things, a satisfactory return on the investment.

#### **DIVISION IX LIABILITIES**

**25.** The customer shall be responsible for all damages, deterioration or losses which may be caused to the supplier's apparatus installed on the customer's premises.

**26.** The supplier shall not be responsible for bodily injuries or damages to property, caused by defects in the customer's installation or resulting from negligence on the part of the latter.

**27.** The supplier shall not be held responsible for damages resulting from interruptions of service of any nature, including interruptions for maintenance purposes.

#### **DIVISION X DISCONTINUATION OF SERVICE**

**28.** The supplier shall discontinue or refuse service to the customer under the following circumstances :

(a) when the customer does not pay the amount of his bill within the prescribed time limit ;

(b) when so ordered by a federal, provincial or municipal body having jurisdiction in the matter, or when so required for public safety ;

(c) when the customer cheats, tampers with the meters or apparatus of the supplier, interferes with the service or modifies the installation of the supplier ;

(d) when the customer refuses to give to the supplier the information requested concerning application for service or apparatus ;

(e) when the customer fails to make the required deposit or provide any other guarantee ;

(f) when the customer fails to correct prejudicial defects in its installation or to eliminate causes of disturbance brought to his attention ;

(g) when the customer refuses access to his premises to the employees of the supplier, as provided for in section 7 ;

(h) when the customer refuses to allow the installation, on his premises, of metering equipment deemed necessary by the supplier ;

(i) when service has been established at the customer's premises without the approval of the Bureau des examinateurs électriciens du Québec or of the supplier.

In all cases of discontinuation of service, with the exception of cases provided for in paragraphs *b* and *c* of the first

paragraph, the supplier shall notify the customer, in writing at least 6 days in advance, that the service to the latter's premises is liable to be discontinued.

#### **DIVISION XI**

##### **RE-ESTABLISHMENT OF SERVICE**

**29.** The supplier shall re-establish service as soon as the causes for discontinuation have been eliminated. Should the cause of discontinuation be attributable to it, the customer shall then pay an amount based on the actual cost of disconnecting and re-establishing service.

---

O.C. 2486-65 of 23.12.65  
O.C. 83-66 of 19.01.66  
O.C. 5277-75 of 03.12.75  
O.C. 3470-77 of 19.10.77



c. I-1, r.1

**Regulation respecting trade-in allowances  
on motor vehicles brought into Québec  
for purposes of use and the Retail Sales  
Tax Act**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** For the purpose of determining the amount on which the retail sales tax shall be computed in the case of a motor vehicle brought into Québec for use by a person ordinarily residing or carrying on business in Québec, there shall be deducted from the value of the motor vehicle so brought into Québec any allowance granted by the vendor of another jurisdiction for a used vehicle which would have been granted as a partial payment, if :

(a) the owner of the motor vehicle brought into Québec was also the owner of the motor vehicle so traded-in and if he has paid, in respect of the latter, the Québec retail sales tax or a similar tax levied under another jurisdiction ;

(b) the jurisdiction in which the motor vehicle brought into Québec was acquired, grants the same tax credit to persons residing or carrying on business in its territory ; and

(c) the vendor of the motor vehicle of such other jurisdiction is registered as an agent of the Minister of Revenue of Québec for the purposes of the Retail Sales Tax Act (R.S.Q., c. I-1).





c. I-1, r.2

## **Regulation respecting the application of paragraph *r* of section 17 of the Retail Sales Tax Act**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. *b*)

**1.** For the purposes of the application of paragraph *r* of section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1), a dealer is reputed to ship property outside Québec where :

(*a*) he delivers by land, air or water, for delivery outside Québec to a person who operates a commercial transportation company, moveable goods that he has sold for use or consumption outside Québec and keeps a copy of the bill of lading or receipt certified by the carrier for purposes of verification by the Minister of Revenue ;

(*b*) he posts for delivery outside Québec moveable property that he has sold for use or consumption outside Québec, keeps for purposes of verification by the Minister of Revenue a receipt from the Canada Post Corporation identifying the purchaser and sender and satisfies the Minister as to the nature of the object shipped ;

(*c*) he delivers to a person residing outside Québec and who does not carry on business in Québec an aircraft that he has sold to him, repaired, improved or transformed for him for use or consumption outside Québec provided the home airport of the aircraft is outside Québec and that that person produces a document bearing his signature and attesting that the aircraft is only to be used outside Québec ;

(*d*) he delivers to a person residing outside Québec and not carrying on business in Québec a motor vehicle within the meaning of the Highway Code (R.S.Q., c. C-24) that he has sold or rented to him for use or consumption outside Québec and that, as a registered mandatary of the province of residence of the purchaser of the motor vehicle, he levies the sales tax or another tax of the same nature imposed by the other province and he affixes the registration marker of the other province on the vehicle.



c. I-1, r.3

### **Regulation respecting compensation for the benefit of parish *fabriques***

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** A *fabrique* requesting compensation may obtain compensation granted in accordance with the requirements in section 3 and equivalent to the sales tax rate applicable to 30% of the total price of any contract it entered into the construction, repair, alteration or improvement of a building to be used for workshop.

**2.** The tax rate used for determining the amount of compensation is the one which contractors and subcontractors are liable to pay on the tax applicable to materials and other moveable property that they incorporate into the building.

**3.** Compensation is granted on the condition that :

(a) the contractor or subcontractors are the consumers of the materials and other moveables that they incorporate into the building ;

(b) the application is made to the Minister of Revenue no later than 12 months after the work prescribed in the contract has been terminated ;

(c) the applicant has in his possession the documents, contracts and subcontracts necessary to determine the amount of compensation ;

(d) the tax payable by the consumer of materials is not or has not been reimbursed or covered by a credit note.



c. I-1, r.4

## **Regulation respecting compensation to agents of the Minister and the Retail Sales Tax Act**

Retail Sales Tax Act  
(R.S.Q., c. I-1, s. 15)

**1.** In this Regulation, the word “agent” means any vendor or retailer within the meaning of the Retail Sales Tax Act (R.S.Q., c. I-1) who holds a registration certificate issued under this Act.

**2.** For the purposes of section 15 of the Retail Sales Tax Act and subject to section 3, the Minister of Revenue shall grant to every agent compensation of an amount equal to 2% of the sales tax collected in accordance with the Act and remitted in the manner and within the time prescribed in section 14 of the Act.

**3.** The amount of the compensation contemplated in section 2, for each Government fiscal year, shall not exceed 1 000 \$, no matter how many establishments or branches are operated by the same agent.



c. I-1, r.5

## **Regulation concerning exchange or trade-in and the Retail Sales Tax Act**

Retail Sales Tax Act  
(R.S.Q., c. I-1)

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 94)

**1.** Where a movable property is given as part payment of another taxable property sold retail, the tax applies to the total sale price less the credit allowed for the property given in exchange, provided the property so traded in be :

- (a) used ;
- (b) taxable ;
- (c) the property of the one who trades it in ;
- (d) traded in to the vendor who makes the retail sale.

Where the movable property given as part payment does not meet all the conditions stated in subparagraphs *a*, *b*, *c* and *d* of the first paragraph, the purchaser must pay the tax on the total transaction.

**2.** Where the amount allowed for the property received in exchange exceeds the sale price of the property sold, a sales tax credit cannot be given on that portion of the amount of the exchange exceeding the sale price of the movable property.

**3.** The vendor who receives a property given in exchange must :

- (a) collect the tax upon resale of the said property and make remittance thereof in accordance with the Act ;
- (b) pay the tax himself on the value allowed for the said property in the exchange when he retains this property for his own use or consumption.



c. I-1, r.6

## **Regulation respecting Canadian interprovincial highway transportation companies and the Retail Sales Tax Act**

Retail Sales Tax Act  
(R.S.Q., c. I-1)

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 94)

### **DIVISION I DEFINITIONS**

**1.** In this Regulation, the following words and expressions mean :

(a) “piggy-back unit” : a vehicle providing part road and part rail transportation, including containers or reusable boxes ;

(b) “highway trailer” : a tractor-hauled vehicle used for transporting merchandise ;

(c) “broker driver” : a person contracting with a carrier to provide a tractor and a driver for hauling trailers under the direct control of the carrier ;

(d) “carrier” : a person within the meaning of the Act, who operates a highway transportation business between 2 or several provinces, under a permit from the Commission des transports du Québec and includes :

- i. a Canadian trucking company ;
- ii. a Canadian furniture mover ;
- iii. a Canadian bus company following a schedule ;

(e) “fair value” : net cost after trade-in, less 20% of such cost for each year of use by purchaser since acquisition, or a minimum valuation of 20%, whichever is the greater ;

(f) “highway powered vehicle” : a vehicle, commonly called “tractor”, used by a carrier, as well as trucks, buses, and any other powered vehicle used for public highway transportation ;

(g) “city vehicle” : a vehicle used for pick-up and delivery in a city area in Québec or otherwise than for interprovincial highway carriage. It includes but is not lim-

ited to tractors, trailers, vans, automobiles, pick-up trucks, trucks, bogeys, tow-trucks.

### **DIVISION II CARRIERS**

**2.** A carrier operating in Québec shall pay the tax on all its purchases of movables for his use or consumption.

**3.** However, a carrier providing interprovincial transportation may pay the tax on the purchase or rental cost of material classified in the following categories, to wit : highway powered vehicles, highway trailers and piggy-back units in proportion of the mileage in Québec of each of the 3 categories of vehicles to the total Canadian mileage of each of the 3 categories of vehicles.

**4.** Every carrier wishing to avail himself of this privilege must :

(a) hold a permit from the Commission des transports du Québec ;

(b) obtain a registration certificate under the Retail Sales Tax Act (R.S.Q., c. I-1) as well as of other Canadian provinces in which he provides interprovincial transportation ;

(c) before 1 May of each year, submit a return stating, for the past calendar year or for his past financial year, the mileage in Québec and in each of the other Canadian provinces for each of the following equipment categories :

- i. highway powered vehicles ;
- ii. highway trailers ;
- iii. piggy-back units ;

(d) file each month with Québec a return :

i. of the taxes paid to each Canadian province under this Regulation ;

ii. of the taxes paid by the broker driver to each Canadian province under this Regulation ;

iii. of the tax collected on sales ;

(e) make each month to Québec remittance :

i. of the tax payable to Québec under this Regulation ;

ii. of the tax payable by the broker driver to Québec under this Regulation ;

iii. of the tax of Québec collected on sales ;

(f) keep record of the highway powered vehicle mileage of each broker driver operating under his direct control ;

(g) keep vouchers of the purchase or rental of any highway powered vehicle by his broker driver ;

(h) forward any new return required from the broker driver under this Regulation.

**5.** The Minister of Revenue may revoke the privilege of any interprovincial carrier of availing himself of the advantages provided for in this Regulation if, in his opinion, this carrier does not comply with the provisions of the said Regulation.

**6.** The Minister of Revenue may require from any interprovincial carrier wishing to avail himself of the advantages arising from this Regulation, a guarantee the nature and the amount of which shall be determined by the Minister of Revenue.

**7.** In determining percentages :

(a) the carrier must take into account only the mileage in each Canadian province, including a province where no tax is imposed, of equipment of the different categories used for interprovincial carriage in accordance with the records for the previous calendar or financial year ; if the carrier pays a sales tax in an American State, he may take into account his mileage in that State ;

(b) the carrier may include the mileage of chartered buses owned and operated by him ;

(c) the city vehicle mileage shall not be included by the carrier in computing percentages ;

(d) upon registration, the carrier must provide the estimated mileage in each province for the different categories of equipment, subject to adjustment to actual mileage at the end of the first 12 months, if no records have been kept ; where, however, a carrier has an accurate record of the previous year's mileage, distribution may be made on that basis without any adjustment ;

(e) where a carrier has obtained authorization to operate in another province, he must submit a new return based on the estimated mileage, subject to adjustment to actual mileage at the end of the first 12 months ; a new return must also be filed if the carrier ceases to operate in a province.

**8.** A carrier shall have to distribute the tax only for the material purchased by him after the date he first registered under this Regulation.

**9.** Every carrier, being a person within the meaning of the Act, must produce an individual return. No consolidated return covering the mileage of several carriers shall be accepted even if they are parent or affiliated companies.

**10.** The carrier must take the following rules into account in the application of this Regulation and in computing the tax to be remitted :

(a) no tax need be paid on the purchase or rental of highway powered vehicles and highway trailers to be used for interprovincial transportation, or of parts for the maintenance of his vehicles in his repair depots ;

(b) the carrier computes on the basis of the percentages declared, the tax to be remitted monthly to Québec on his purchases and rentals made after his registration date ;

(c) he distributes the tax payable to each of the other Canadian provinces ;

(d) he distributes and pays the tax on the parts used to repair his vehicles in his depot. The tax is computed and distributed under the regulations in force in the province where the depot is located ;

(e) the carrier pays to his suppliers the tax on his purchases of taxable movable property for his use or consumption in Québec, and which is not in the category taxable on the percentage basis ; the carrier must personally report and remit this tax in full if it has not been paid to his suppliers ;

(f) he pays to his suppliers, at the rate in force in the place of purchase, the tax on all parts for on-the-road repairs, service and maintenance, without adjustment or distribution of the tax paid ;

(g) he collects and remits without distribution the tax on the sales of parts to the broker driver having repairs done on his motor vehicles in the carrier's depots located in Québec.

**11.** A carrier already registered to operate interprovincial transportation in other Canadian provinces and hav-

ing obtained authorization to operate in Québec shall compute and remit the tax owed to Québec on the fair value of all motor vehicles, highway trailers and piggy-back units he operates, on the *pro rata* basis mentioned in section 3, using the estimated mileage in Québec and in Canada. At the end of the first 12 months of operation, an adjustment shall be made to the actual mileage.

**12.** A registered carrier having under his direct control a broker driver operating in other provinces and undertaking operations in Québec shall collect from such broker driver the tax required by Québec on the fair value of highway powered vehicles on the basis of the estimated percentage in the new return, subject to adjustment to actual percentage at the end of the first 12 months.

**13.** Where the tax on the purchase of a highway trailer, piggy-back unit or a highway powered vehicle has been distributed and paid, no other distribution shall be required so long as the vehicle is owned and used by the original purchaser, and provided such vehicle continues to operate in one or in all of the provinces among which the tax has been distributed.

**14.** A carrier shall pay at the full rate in force the tax payable on purchases and transfers of city vehicles.

### **DIVISION III BROKER DRIVERS**

**15.** A broker driver is not registered under this Regulation and shall pay the exigible tax to his suppliers on all his purchases and rentals, at the rate in force where they are made.

**16.** If, however, the broker driver contracts with a registered carrier to provide interprovincial hauling, he shall report to the latter the mileage to be made by his highway powered vehicles in each province, as well as the cost price and tax paid for each of these vehicles.

**17.** Under this Regulation, in the first contract of a broker driver with a registered interprovincial carrier, this carrier shall distribute and adjust the tax paid by the broker driver on his highway powered vehicles :

(a) if the vehicle has never been used, tax is computed on the purchase price of the vehicle in the proportion of

broker fleet estimated miles in Québec to total broker fleet estimated Canadian miles ;

(b) if the vehicle was used for intra-provincial transportation, tax is computed on the fair value of the vehicle in the proportion of broker fleet estimated miles in Québec to total broker fleet estimated Canadian miles.

**18.** After 12 months of operation the carrier shall adjust to actual mileage, the broker driver tax already distributed on the basis of the originally estimated miles.

**19.** A broker driver already under contract with a registered carrier and undertaking haulage in Québec for the latter, shall :

(a) provide the carrier with the estimated miles in each province, subject to adjustment to actual mileage at the end of the first 12 months ;

(b) pay to the carrier the tax due to Québec, computed on the fair value of the vehicles and in the proportion of broker driver estimated miles in Québec to the total broker driver estimated Canadian miles.

**20.** A subsequent contract with another registered interprovincial carrier shall not require a further distribution of tax on the highway powered vehicle provided it continues to be used in any or all of the provinces among which tax was distributed and payment thereof is satisfactorily proven.

**21.** Permanent change by a broker driver to intra-provincial operation in Québec shall not require new taxation under the Act, provided tax has originally been distributed.

**22.** The broker driver shall pay the tax exigible on all repairs and parts at the time of purchase on the road.

Where a broker driver has repairs done at a carrier's depot, he shall pay tax to such carrier, who will remit it in full to the province where the depot is located.



c. I-1, r.7

## Regulation respecting undertakings carrying out exploratory drilling in Québec and the Retail Sales Tax Act

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

### 1. In this Regulation :

(a) “moveable property used for exploratory drilling purposes” does not include a pleasure vehicle and its spare parts, moveable property used for building, and maintaining buildings, equipment and office supplies, and all property that is not used or consumed on the drilling site ;

(b) “exploratory drilling” does not include drilling for water ;

(c) “Act” means the Retail Sales Tax Act. (R.S.Q., c.I-1).

**2.** The machinery and equipment for exploratory drilling shall be deemed to be used in Québec for so long as they are there. The utilization in Québec shall be computed by the month and any fraction of a calendar month shall count as 1 whole month.

**3.** Every person operating an undertaking for carrying out exploratory drilling in Québec may :

(a) compute the tax otherwise due with respect to moveable property for exploratory drilling in Québec according to the number of feet drilled either on the surface or underground, to which the respective taxable cost per foot drilled established in section 4 and the tax rate shall apply ; and

(b) make the payment according to the terms and conditions prescribed in sections 6, 7, 8 and 9.

**4.** The taxable cost per surface foot drilled in Québec shall be established, at the end of each fiscal year of the undertaking, by dividing the result of :

(a) the purchase price of all moveable property for exploratory surface drilling purposes and used in Québec during such fiscal year, with the exception of machinery and equipment ; and

(b) the depreciation of the machinery and equipment used in Québec during that fiscal year, such depreciation being equal to 2% of the purchase price for each month of use in Québec ;

by the number of surface feet drilled in Québec during that fiscal year.

The same rule shall apply *mutatis mutandis* for determining the taxable cost per underground foot drilled in Québec.

**5.** The price of the property on which the Québec sales tax was paid at the time of purchase must not be included in the computation of the taxable costs per drilled foot.

**6.** The taxable costs established in section 4 shall be used as a basis for computing the amounts of the tax to be paid during the coming fiscal year and the adjustment of the amount of the tax remitted during the fiscal year which ended, to the extent where the contractor has availed himself of the privilege provided in this Regulation during that fiscal year which ended.

**7.** Any person carrying on an undertaking which does exploratory drilling in Québec and who wishes to avail himself of this privilege must :

(a) forward an application to the Minister of Revenue to that effect ;

(b) hold a registration certificate in accordance with the Act ;

(c) pay the tax, as provided by the Act, with respect to all taxable moveable property other than that for exploratory drilling in Québec ;

(d) use the taxable costs of 2 \$ per surface foot drilled and 0,75 \$ per underground foot drilled to generalize the tax payable with respect to the moveable property for exploratory drilling in Québec during the fiscal year :

i. during which he benefits for the first time from the privilege granted by this Regulation ;

ii. which follows a fiscal year during which he has not drilled in Québec ; or

iii. which follows a fiscal year for which he has not made any declaration which would have allowed him to avail himself of the Regulation ;



and adjust, at the end of that fiscal year, the amount of the tax remitted during that fiscal year as provided in paragraph g ;

(e) file a return thereon and remit to the Minister of Revenue the amount of the tax he owes not later than the 15<sup>th</sup> of each month for the preceding calendar month, a return must be produced even if no amount of tax is due for a given month ;

(f) within 45 days following the end of each of his fiscal years, produce a declaration, on the form prescribed by the Minister of Revenue establishing the number of surface and underground feet drilled in Québec during the fiscal year which ended and the actual taxable cost for each type of drilled foot ;

(g) at the end of his fiscal years, adjust the amount of the tax paid during the expired fiscal year using the actual taxable costs and make an additional return and a remittance or an application for reimbursement of tax, as the case may be, at the same time as the declaration prescribed in paragraph f, the whole subject to verification by the Minister of Revenue.

**8.** The Minister of Revenue may revoke the privilege granted to any person who operates an exploratory drilling undertaking by this Regulation, if in his opinion, he does not comply therewith.

**9.** Where such person ceases, for any reason whatsoever, to avail himself of the privilege granted by this Regulation and where he continues to use in Québec the moveable property for which he benefits from such privilege, he must remit to the Minister of Revenue, with respect to such property, an amount equal to the tax which would be then payable if such property were purchased in Québec.

---

O.C. 2533-76, (1976) 108 O.G. II, 4979

O.C. 3255-76, (1976) 108 O.G. II, 5705



c. I-1, r.8

## **Regulation respecting equipment, machinery and other moveable property brought temporarily into Québec**

Retail Sales Tax Act  
(R.S.Q., c. I-1)

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 94)

### **1. For the purposes of this Regulation,**

- (a) “person from outside” means any person who :
  - i. does not usually maintain a place of business in Québec, but comes and carries on work there for a limited time ; or
  - ii. has places of business within and without Québec, has used a moveable property first in another province and has paid the sales tax effective in that other province when purchasing the said moveable property, of which payment the Minister of Revenue may request satisfactory proof ;
- (b) every moveable property brought temporarily in Québec for use or consumption in industrial or commercial operations is deemed “to be used” so long as it remains in Québec ;
- (c) every period of use of more than 12 consecutive days must be counted as a full month.

**2.** The tax to be paid by every person from outside Québec on machinery, equipment and all other moveable property that he has brought temporarily in Québec for use or consumption in industrial or commercial operations must be calculated on the basis of 1/36 of the purchase price of the moveable property for each period of use of one month in Québec and remitted to the Minister of Revenue no later than the 15<sup>th</sup> of each month for the previous calendar month.

**3.** The tax payable on parts and accessories for the repair and upkeep of the moveable property must be remitted in full to Québec when these parts and accessories are purchased while the moveable property is temporarily utilized in Québec.

When these parts and accessories come from a proprietor's stock depot they are only subject to the tax of the province where said stock depot is located.

**4.** Such person from outside Québec must obtain a registration certificate in accordance with the Retail Sales Tax Act (R.S.Q., c. I-1), make a return and remittance to the Minister of Revenue, each month, of the taxes owed by him or collected from his customers, and abide by all the other provisions of the Act.

**5.** This Regulation shall not apply to the machinery, equipment and other moveable property used in the operation of a Canadian interprovincial road transport business or an undertaking carrying out exploratory drilling in Québec.

---

O.C. 471-69, (1969) 101 O.G., 1464

O.C. 3995-76, (1976) 108 O.G. II, 7127



c. I-1, r.9

**Regulation respecting the exemption provided for in paragraphs z and aa of section 17 of the Retail Sales Tax Act**

Retail Sales Tax Act  
(R.S.Q., c. I-1, s. 31, subpar. a)

**1.** For the purposes of paragraphs z and aa of section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1) and of this Regulation, the following mean :

(a) “production equipment” :

- i. machinery, tools equipment and accessories ;
- ii. molds, dies, photographic or cinematographic films, magnetic or video tape and other property of the same nature ;
- iii. plans, drawings, models and prototypes ;
- iv. component or spare parts or the property contemplated in subparagraphs i to iii ;
- v. material to manufacture or repair the property contemplated in subparagraphes i to iv ;
- vi. explosives and the material to manufacture them ;

but does not include equipment for the air conditioning, lighting, heating or ventilation of production premises, rolling-stock and any returnable property which is used for the delivery or transportation of merchandise ;

(b) “rolling-stock” :

- i. every self-propelling vehicle and includes, inter alia, an aircraft, locomotive, tractor and truck ;
  - ii. every vehicle normally powered other than by human muscular strength and includes, inter alia, a car, van and wagon ;
  - iii. all that which is attached to a vehicle contemplated in subparagraphs i and ii or intended to be so ;
- but does not include bridge cranes ;

(c) “production” : all those activities consisting of the assembling, processing or conditioning of property from which are derived other property different from the first ones by their nature or characteristics, the restoring of moveable property by their owner, the taping of pictures of the recording of sound and the generating of electricity including, whenever performed by the same person in conjunction with the preceding activities :

i. the generating or transforming of any form of energy ;

ii. the detecting, measurement, treatment, reduction or elimination of water, soil or air pollution which is attributable to the production of moveable property :

iii. the transport to a first point of depot of refuse or waste derived from production ;

iv. the quality control of the property being produced or the control of the production material ;

v. the cleaning, screening, sifting, wrapping, packing or putting into containers ;

but does not include the storage of finished products.



c. I-1, r.10

## **Regulation respecting the exemptions provided for in paragraphs *ad* and *ag* of section 17 of the Retail Sales Tax Act**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. *a*)

**1.** For the purposes of paragraph *ad* of section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1), “household linen” means bed coverings, sheets, pillowcases, bedspreads, table cloths and place mats, napkins, dish towels, hand towels, aprons, towels, facecloths, slip-covers and similar objects that are currently found in residential buildings and that are used for various domestic purposes, provided that they are made of woven or knitted threads or spun from natural or artificial fibres and are not articles of clothing otherwise taxable under the Act.

**2.** For the purposes of paragraph *ag* of section 17 of the Act, “furniture”, subject to section 3, means furniture usually found in a residential dwelling-house or adjoining garden, except :

(*a*) appliances or accessories operated by electricity, gas or oil, wood or coal stoves and fireplaces ;

(*b*) floor coverings and carpets ;

(*c*) blinds and other property of similar nature and their accessories ;

(*d*) works of art, handicrafts, knick-knacks, mirrors, clocks and objects used for decoration, recreation and games ;

(*e*) musical instruments.

**3.** Despite section 2, the following moveable property, provided it has been designed, manufactured and intended for use in a residential dwelling-house, is classified as furniture :

(*a*) refrigerators for food ;

(*b*) freezer-refrigerators for food where less than 50% of the usable space is reserved for the freezing of food ;

(*c*) appliances specially designed for the cooking of food in a kitchen, except micro-wave ovens and appliances which may be used anywhere, i.e. those being neither bulky nor requiring any special installation other than being connected to conventional circuits of 110-120 voltage or an alternate energy source.



c. I-1, r.11

## Regulation respecting Indians

Retail Sales Tax Act  
(R.S.Q., c. I-1, s. 31, subpar. b)

### DIVISION I INTERPRETATION

**1.** In this Regulation, unless otherwise indicated by the context, the following mean :

(a) “moveable property” : any moveable property as defined in section 2 of the Retail Sales Tax Act (R.S.Q., c. I-1) ;

(b) “Indian” : a person of Indian descent who usually resides on a reserve ;

(c) “réserve” : a tract of land, the legal title to which is vested in Her Majesty, that has been set apart by Her Majesty for the use and benefit of Indians and that is listed in Schedule A ; this expression also includes the establishments listed in the said Schedule ;

(d) “motor vehicle” : has the same meaning as in the Highway Code (R.S.Q., c. C-24).

### DIVISION II EXEMPTION

**2.** The following are exempt from the retail sales tax :

(a) the retail sale of any moveable property made on a reserve between Indians or to an Indian ; and

(b) the retail sale of any moveable property other than a motor vehicle, made to an Indian outside a reserve, if the property is delivered on the reserve by the vendor, to be consumed or used thereon by that Indian.

**3.** An Indian who wishes to avail himself of the exemption provided for in paragraph *b* of section 2 must identify himself to the vendor as being an Indian. He must also sign a certificate, a copy of which appears in Schedule B, in which he must state his Indian descent, the name of the reserve on which he usually resides, and the fact that the moveable property purchased by him has been so purchased for his own consumption and will be delivered to him by the vendor on the reserve where he usually resides.

### DIVISION III REFUNDS

**4.** When a motor vehicle is sold retail to an Indian by a vendor outside the reserve, the Indian must pay the vendor the tax on the purchase price of such property.

**5.** An Indian who has paid the tax referred to in section 4 may obtain a refund of that tax by making an application to the Minister of Revenue to that effect and submitting documentary evidence of his status as an Indian, of the fact that the vehicle in question was bought for his personal use or for the use, at his expense, of any other person, and that he has paid the tax referred to in section 4.

### DIVISION IV REGISTRATION

**6.** No Indian who operates a business on a reserve shall sell any moveable property retail unless he has been granted, under the Retail Sales Tax Act, a certificate of registration, and unless such certificate is in force at the time of the sale. Any Indian who is a contractor, manufacturer, importer or wholesaler and who does business on a reserve is under the same obligation, as is any Indian who is a retail salesman on a reserve.

### DIVISION V TAX REPORTS AND TAX REMITTANCE

**7.** At the time of a retail sale made to a person who is not an Indian, the vendor or retailer described in section 6 must, as the agent of the Minister of Revenue, levy the tax due under the Retail Sales Tax Act, file a tax report, and remit the tax according to the requirements of the said Act.

### SCHEDULE A (s. 1)

#### **1. Reserves**

Amos  
Bécancour  
Betsiamites  
Caughnawaga (Kanawake)  
Doncaster  
Escoumins  
Kipawa  
Lac Rapide

Lac-Simon  
 Lorette  
 Maliotenam  
 Maniwaki  
 Manouane  
 Maria  
 Mingan  
 Natashquan  
 Obedjiwan  
 Odanak  
 Oka  
 Pointe-Bleue (Ouiatchouan)  
 Restigouche  
 Romaine  
 Saint-Régis (Akwesasne)  
 Schefferville  
 Sept-Îles  
 Témiscamingue  
 Weymontachingue

## **2. Establishments**

Eastmain  
 Fort-George  
 Fort-Rupert  
 Grand-Lac-Victoria  
 Hunters-Point  
 Kawawachikanack  
 Lac Doré  
 Longue-Pointe  
 Mistassini  
 Némiscau  
 Nouveau-Comptoir  
 Poste-de-la-Baleine  
 Saint-Augustin  
 Waswanipi

## **SCHEDULE B**

(s. 3)

I, the undersigned, certify that I am of Indian descent,  
 that I usually reside on the . . . . .

Name of the reserve

reserve or establishment, and that the properties described  
 in the bill attached to this certificate are for my use and  
 will be delivered by the vendor to the reserve or establish-  
 ment where I usually reside.

Name . . . . .

Block letters

Address . . . . .

Block letters

Date . . . . .

Signature . . . . .

O.C. 2242-81, (1981) 113 G.O.II, 2980

O.C. 3349-81, (1981) 113 G.O.II, 4014



c. I-1, r.12

## Regulation respecting the leasing of moveable property and the Retail Sales Tax Act

Retail Sales Tax Act  
(R.S.Q., c. I-1, s. 6)

**1.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “Act” : the Retail Sales Tax Act (R.S.Q., c. I-1) ;

(b) “leasing” : a simple lease, a lease with promise to sell or a lease with option to buy, a contract granting both the use of a property and the furnishing of services related to that property, and any other contract by which a person grants to another person the use of a moveable property during a certain time for a rental or price that the lessee engages himself to pay, but does not include such a contract where it is provided that the property is supplied with the services of its operator ;

(c) “rental” : the total amount paid or payable for the leasing of property and any consideration given or accepted by the lessee to enjoy the use of or the right to use such property, including all rights, royalties, franchises as well as the cost of transportation or delivery, the cost of maintenance, service, installation, alteration, finance and insurance, with the exception in the case of a leasing contract of a motor vehicle, of the fees for the fuel actually provided by the lessor under such contract and that he indicates separately from the other components of the rental bill ;

(d) “services of an operator” : the services performed by a person who operates a machine or a piece of equipment and the services performed by the driver of a vehicle. However, this expression does not include the services or cost of transportation, maintenance, installation and repair.

**2.** Every lessee of moveable property must pay the tax on the rental of that property. The lessor must collect that tax and remit same in accordance with the Act and this Regulation.

**3.** When the lessee pays the tax each time he is billed for the rental, the applicable rate is the one in force at the moment of such billing. For the purpose of this section, the rental and the tax must be calculated at least once every month.

The tax must be collected by the lessor each time there is a billing of the rental.

**4.** When the tax on the whole amount of the contract is paid by the lessee in one payment made at the time of the signature of the leasing agreement, the rate of tax applicable is the one in force at the time of the payment of the said tax.

**5.** In the case where the object of the leasing agreement is moveable property located outside Québec and brought into Québec to be used or consumed therein, the tax payable on the rental must be remitted to the Minister of Revenue by the lessee if the lessor outside Québec did not collect.

**6.** In the case of a lease with an option to purchase, the tax must be paid on the rental as well as on the balance paid upon the exercise of the right of option. In this case also the tax is paid by the lessee and collected and remitted by the lessor.

**7.** Those agents who lease or purchase moveable property exclusively for leasing do not have the obligation to pay the sales tax on the purchase price or on the rental of such property nor on the parts used for the maintenance and repair thereof.

**8.** Those agents who use moveable property for their own use or consumption and who also lease same, must collect the sales tax on the rental and remit same, as well as having to pay the tax on the purchase price of said property.

**9.** A person other than a railroad company who, during a given month, uses in and outside Québec a railroad car, including a tank car that he has rented, shall pay the tax only on the part of the rent that represents the proportion of the number of kilometres that the car has travelled in Québec during the month to the total number of kilometres that the car has travelled during the month of such rental.

**10.** Any person who wishes to take advantage of the measures provided for in section 9 must :

(a) send to the Minister of Revenue an application to that effect ;

(b) hold a registration certificate granted under the Act ;

(c) notwithstanding section 2, rent his cars without paying the tax to the lessor ;

(d) determine, according to the methods provided for in section 9, the amount of tax to be paid with respect to each car that has been used in and outside Québec ; and

(e) make, no later than the 15<sup>th</sup> day of the month following the month during which he was billed for rental, a report, and remit to the Minister of Revenue the amount of the tax provided for by the Act with respect to cars included in such billing that were used exclusively in Québec and the amount of the tax determined in paragraph *d* with respect to cars included in such billing that were used both in and outside Québec. A report must be made even if no amount of tax is payable.

---

O.C. 2763-69, (1969) 101 O.G., 5138 and 5326

O.C. 2255-78, (1979) 111 G.O., 361

O.C. 2740-79, (1979) 111 G.O., 6481

O.C. 3191-80, (1980) 112 G.O. II, 4291





c. I-1, r.13

## **Regulation authorizing certain agents to refund amounts of sales tax to purchasers**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** In this Regulation, unless the context indicates otherwise, the following mean :

(a) “itinerant merchant” : an itinerant merchant as defined in section 55 of the Consumer Protection Act (R.S.Q., c. P-40.1) ;

(b) “consumer” : a consumer as defined in the said Act.

**2.** The itinerant merchant who is a party to a transaction governed by sections 56 to 65 of the Consumer Protection Act shall collect sales tax after the prohibition to receive the payments mentioned in section 60 of the said Act has ceased, but, notwithstanding that section, he shall collect the tax at the latest on the fifteenth day following the day on which each of the parties is in possession of a duplicate of the contract. Subject to sections 3 and 4, the merchant shall remit the tax to the Ministère du Revenu at the latest on the fifteenth day of the month following the month during which the above-mentioned tax collection delay expires.

**3.** When the Consumer Protection Act obliges the merchant to place in a trust account an amount which comprises total or partial payment of the purchase price of a taxable moveable, he may keep in that trust account the sales tax relating to the sale of the said moveable.

**4.** The merchant shall remit to the Ministère du Revenu any amount of sales tax held in trust, at the latest on the fifteenth day of the month following the month during which the merchant has become entitled, according to the Consumer Protection Act, to withdraw the amounts placed in trust and relating to the contract which has given rise to the collection of the sales tax.

**5.** The merchant may refund to the consumer the amount of sales tax paid when the consumer cancels a contract concerning which price and sales tax must be placed in a trust account.

**6.** When a contract has been made which is contemplated in sections 56 to 65 or 206 to 214 of the Consumer Protection Act, the merchant may, upon the cancellation of such contract, refund to the consumer the amount of sales tax collected.

**7.** When a merchant has already remitted to the Ministère du Revenu an amount of sales tax which he also has refunded to a consumer in conformity with section 6, the Ministère du Revenu shall reimburse the merchant upon production of documentary proof of the cancellation of the contract and of the refund of sales tax made to the consumer.



c. I-1, r.14

## Regulation respecting merchandise used or sold to promote sales and the Retail Sales Tax Act

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** Where a vendor issues to his customer redeemable coupons, stamps or other non-monetary paper at the time his customer purchases merchandise, he must calculate the tax payable on the cash price charged for the merchandise being sold before deducting therefrom the face value or any other value of any redeemable coupons, stamps or non-monetary paper issued at the time of sale.

**2.** Where a vendor sells his regular line of merchandise and at the time of sale accepts redeemable coupons, stamps or other non-monetary paper as full or part payment of the sale price of the merchandise sold, the vendor must collect tax at the time of sale on the price charged for the merchandise whether the vendor grants credit, or accepts payment of such price in redeemable coupons, stamps or other non-monetary paper or in cash.

**3.** Where a vendor who has issued coupons, stamps or other non-monetary paper to his customers at the time they bought merchandise from him, acquires premium goods, and keeps them separate from his regular merchandise for distribution to his customers in exchange for the redemption of such coupons, stamps or other non-monetary paper, the vendor is deemed to be the consumer of the premium goods and must pay tax at the rate fixed by section 6 of the Retail Sales Tax Act (R.S.Q., c. I-1) on the price charged for them by his supplier at the time of purchase.

**4.** Where a merchant acquires coupons, stamps or other non-monetary paper that are redeemable by a premium house, to be given to his customers at the time they purchase goods from him, the merchant is deemed to have purchase premium goods at the time he acquired such coupons, stamps or other non-monetary paper equal in value to the amount he paid to acquire such paper and must pay tax on such amount less any deduction or allowance made by the premium house in respect of stamps returned by the merchant, such stamps having been redeemed by him under section 2.

**5.** Where a vendor manufactures or purchases tangible personal property and distributes it free of charge to others for advertising purposes, as samples or as awards or prizes the winning of which depends on chance or skill, the vendor is deemed to be the consumer of the property given away and must pay tax on the total manufactured cost or purchase price including federal sales tax.

**6.** Where a vendor manufactures or purchases taxable tangible personal property to be given away with taxable tangible personal property sold by him, he may purchase the tangible personal property or the component material free of tax by issuing a purchase exemption certificate to his supplier certifying that the tangible personal property is purchased for resale.

**7.** Where a vendor manufactures or purchases taxable tangible personal property to be given away with non-taxable tangible personal property sold by him, he is deemed to be the consumer of those goods he purchased to be given away and must pay tax to his supplier on the purchase price charged therefor.

**8.** Where a person is a manufacturer of tangible personal property and arranges to subsidize a vendor of premium goods for each article of premium goods sold or for a specified amount of premium goods sold, the manufacturer is deemed to be the consumer of premium goods to a value equal to the amount of subsidy so paid and must pay tax thereon.

**9.** In addition to the tax payable under section 8, the vendor of premium goods must charge tax on the price paid by any person who acquires premium goods from him.

**10.** Every person who acquires tangible movable property as a premium in exchange for redeemable coupons or non-monetary paper, such as coupons, stamps and others of a similar nature plus a monetary consideration, is obliged to pay the tax thereon to the premium house that must collect and remit it on the retail value of such premium goods.



c. I-1, r.15

## Regulation respecting reimbursement of retail sales tax to non-residents

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** In this Regulation, the expression “moveable property” means any moveable property having a value of at least 500 \$, but does not include a motor vehicle within the meaning of the Highway Code (R.S.Q., c. C-24) or an aircraft.

**2.** A person residing in Canada outside Québec who does not carry on a business in Québec and who paid retail sales tax on the purchase in Québec of a moveable property may obtain reimbursement of an amount equal to the

lesser of the amount of retail sales tax so paid or the amount of a similar tax paid levied by the jurisdiction of his residence on the same moveable property.

**3.** A non-resident of Canada who does not carry on a business in Québec may obtain reimbursement of the tax paid on the purchase in Québec of a moveable property.

**4.** The reimbursement provided for in sections 2 and 3 is granted only where :

(a) the moveable property is definitively transported out of Québec without having been used in Québec after it was purchased ;

(b) the request for reimbursement is submitted to the Minister of Revenue in a form in accordance with the ones Schedules 1 and 2, within 60 days of the date of purchase.

### SCHEDULE 1

(s. 4)

#### FORM

#### REQUEST FOR REIMBURSEMENT OF RETAIL SALES TAX PAID BY A NON-RESIDENT

Retail Sales Tax Act

(R.S.Q., c. I-1)

Date :

Claimant's name :

Address :

Description of moveable property purchased in Québec :

Vendor's name :

Vendor's address :

Date of purchase :

Price paid: ..... S

Amount of Québec sales tax paid: ..... S

Amount of reimbursement claimed: ..... S

I, the undersigned, certify that all the information supplied above is true, that the moveable property referred to in this request for reimbursement was not used in Québec after it was purchased and that it was definitively transported out of Québec.

Signature : .....

### Information

Submit the receipted invoice and proof of payment. Furthermore submit satisfactory proof that the property was transported out of Québec.

To be considered, this request for reimbursement must be submitted to the Ministère du Revenu at either of the 2 addresses below within 60 days of the date of purchase.

Montréal: 3, complexe Desjardins, C.P. 3000, succursale Desjardins, H5B 1A4

Québec: 3800, rue Marly, Sainte-Foy, G1X 4A5

### SCHEDULE 2

(s. 4)

### FORM

#### REQUEST FOR REIMBURSEMENT OF RETAIL SALES TAX PAID BY A RESIDENT OF CANADA OUTSIDE QUÉBEC

Retail Sales Tax Act  
(R.S.Q., c. I-1)

Date :

Claimant's name :

Address :

Description of moveable property purchased in Québec :

Vendor's name :

Vendor's address :

Date of purchase :

Price paid: ..... \$

Amount of Québec sales tax paid: (A) ..... \$

Amount of tax paid in the Canadian jurisdiction to which the property was transported: (B) ..... \$

Name of that jurisdiction: .....

.....

Amount of reimbursement claimed, the lesser of A or B: ..... \$

I, the undersigned, certify that all the information supplied above is true, that the moveable property referred to in this request for reimbursement was not used in Québec after it was purchased, that it was definitively transported out of Québec, and that the tax paid in the jurisdiction of ..... has not been reimbursed and will not be reimbursed.

Signature : .....

**Information**

Submit the receipted invoice and proof of payment of the tax in your jurisdiction where applicable.

To be considered, this request for reimbursement must be submitted to the Ministère du Revenu at either of the 2 addresses below within 60 days of the date of purchase.

Montréal: 3, complexe Desjardins, C.P. 3000, succursale Desjardins, H5B 1A4

Québec: 3800, rue Marly, Sainte-Foy, G1X 4A5.



c. I-1, r.16

**Regulation respecting tax remittance by agents within the meaning of the Retail Sales Tax Act doing business on the site of exhibitions, fairs, festivities, celebrations and recreational, educational, social and artistic entertainments, and other events of limited duration**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** Every agent within the meaning of the Retail Sales Tax Act (R.S.Q., c. I-1), who operates a business on the site of exhibitions, fairs, festivities, celebrations and recreational, educational, social, artistic and other events of limited duration, must file a report of the sales made and of the tax exigible under the said Act, and make at the same time remittance of such tax :

(a) on the Friday of each week for the 7 previous days if the event lasts 14 consecutive days or more on the same site ;

(b) within 12 hours each day for the previous day if the event lasts less than 14 consecutive days on the same site.



c. I-1, r.17

## **Regulation respecting the transfer of assets to a company and the Retail Sales Tax Act**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

### **1. In this Regulation :**

(a) “to own a company outright” : means to control that company by holding and enjoying at least 95% of its issued capital stock ;

(b) a company is a “subsidiary” or “branch” of another company, called the parent company, when it is owned outright by the parent company.

**2. Transfers when an undertaking is incorporated as a company :** When a person incorporates an undertaking as a company, the tax shall not apply to the assets transferred from the undertaking to the new company, provided the person who sells the assets :

(a) owns the new company outright ;

(b) retains outright ownership of the new company 6 months after the date on which the assets of the undertaking are effectively transferred to him ;

(c) is able to prove that the sales tax applicable was paid when the said assets were first purchased.

**3. Transfers between existing companies :** The tax shall not apply to any assets sold :

(a) by a parent company to its subsidiary ;

(b) by a subsidiary to its parent company ;

(c) by one subsidiary to another subsidiary when both are subsidiaries of the same parent company ;

provided the company which sells such assets paid the tax applicable when it purchased them and possessed and used them for at least 12 months before the date of the actual transfer.

**4.** This Regulation concerns only assets sold to a company. The tax applies in every case where assets are leased.



c. I-1, r.18

## **Regulation respecting aircraft vendors**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** In this Regulation, the following mean :

(a) “Act” : the Retail Sales Tax Act (R.S.Q., c. I-1) ;

(b) “aircraft vendor” : a person who sells aircraft at a retail sale in Québec, and holds a registration certificate for that purpose delivered by the Minister of Revenue under the Act.

**2.** An aircraft vendor may, in respect of an aircraft not subject to the exemption provided for in paragraph *af* of section 17 of the Act, that is part of his stock of aircraft for resale and is used for the purposes of his business or put at the disposal of a person without charge, pay, for every month during which such aircraft is used for these purposes, the tax at the rate prescribed by the Act on an amount equal to 2,5% of :

(a) the purchase price of the aircraft, if it was purchased in Québec ;

(b) the price that he would have paid to purchase that aircraft in Québec, if he had acquired it or manufactured it outside Québec ; or

(c) the total cost of producing that aircraft, if it was manufactured in Québec.

**3.** For the purposes of section 2, part of a month is counted as a full month.

**4.** An aircraft vendor shall, in respect of lubricating oils and greases used for the repair or maintenance of an aircraft for which he avails himself of section 2 until the time when that aircraft is sold, pay the tax as prescribed by the Act.

**5.** An aircraft vendor shall file a report on and remit to the Minister of Revenue the tax due under sections 2 and 4 not later than the 15<sup>th</sup> day of the month following that in which a moveable property described in the said sections was used for the prescribed purposes, unless, in the case of property described in section 4, he has already paid that tax to the person who sold it to him.





c. I-1, r.19

## Regulation respecting authorized motor vehicle dealers

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** In this Regulation, the following mean :

(a) “Act” : the Retail Sales Tax Act (R.S.Q., c. I-1) ;

(b) “motor vehicle” : the meaning given it by the Highway Code (R.S.Q., c. C-24) ;

(c) “authorized dealer” : any person who carries out in Québec the retail sale or rental of motor vehicles and who, for such purpose, holds a registration certificate issued by the Minister of Revenue under the Act.

**2.** An authorized dealer may pay, with respect to a motor vehicle which is taken from his inventory and used for purposes of his business or put at the disposal of a person free of charge, for each month during which the vehicle is used for such purposes, a tax of 8% on an amount equal to 2,5% :

(a) of the purchase price of that vehicle, if he purchased it in Québec ; or

(b) of the price that he would have paid to purchase that vehicle in Québec, if he acquired it outside Québec.

**3.** For the purposes of section 2, any fraction of a month counts as a full month.

**4.** An authorized dealer must pay the tax provided for by the Act on all spare parts and other moveable property used in the repair and maintenance of a motor vehicle in respect of which he takes advantage of the provisions of section 2 until that vehicle is actually sold.

**5.** An authorized dealer must file a return and remit to the Minister of Revenue the tax due under sections 2 and 4 no later than the 15<sup>th</sup> of the month following the month during which the property contemplated in the said sections has been used for the purposes contemplated therein.

**6.** Any person who, while residing outside Québec and not carrying on business in Québec, paid the tax prescribed by the Act at the time of the purchase or rental in Québec for a motor vehicle or its repair or improvement, may have that tax reimbursed :

(a) if that person proves that he has paid sales tax or a tax of the same nature imposed by his jurisdiction for the use of moveable property furnished during such a transaction or provides proof of the registration of the motor vehicle in his jurisdiction if no sales tax or other tax of the same nature is levied respecting the use of such property ; and

(b) if the motor vehicle has not been registered in Québec in the name of that person or if it has been registered in Québec in the name of that person for not more than 10 days under a temporary registration certificate.

**7.** Section 6 does not apply to a motor vehicle for which a person takes advantage of the Regulation respecting Canadian interprovincial highway transportation companies and the Retail Sales Tax Act (c. I-1, r.6).

O.C. 4011-78, (1979) 111 G.O., 1907

O.C. 2742-79, (1979) 111 G.O., 6485



c. I-1, r.20

**Regulation respecting sales made to a  
*fabrique* for purposes of worship**

Retail Sales Tax Act

(R.S.Q., c. I-1, s. 31, subpar. b)

**1.** The term “*fabrique*” also means any equivalent body outside the Catholic Church and legally constituted for identical purposes.

**2.** The term “*fabrique*” also includes :

(a) any body responsible for the administration of a diocese comprising a group of *fabriques*, and any equivalent body outside the Catholic Church and legally constituted for identical purposes ; and

(b) any body responsible for the administration of a basilica recognized as such by the competent authority.



c. I-2, r.1

## Regulation respecting the application of the Tobacco Tax Act

Tobacco Tax Act  
(R.S.Q., c. I-2, s. 19)

### DIVISION I INTERPRETATION

**1.** In this Regulation the following mean :

- (a) “Act” : the Tobacco Tax Act (R.S.Q., c. I-2) ;
- (b) “cigarette brand” : a type of cigarette sold under a given trade name.

**2.** The interpretative provisions contained in section 2 of the Act shall apply to this Regulation.

**3.** The declaratory and interpretative provisions contained in the Interpretation Act (R.S.Q., c. I-16), shall apply *mutatis mutandis* to this Regulation.

### DIVISION II GENERALITIES

**4.** For the purposes of paragraph c of subsection 3 of section 19 of the Act, any tobacco that is in Québec and is intended for sale for consumption therein shall bear a special identification mark.

**5.** The identification mark which each package of cigarettes must bear shall be constituted of 2 bold type lines one of which must precede and the other immediately follow the word “Canada” which appears on the band used to tear the package envelope.

**6.** The identification mark which each package of tobacco must bear other than the package of cigarettes is that which is prescribed in section 5 or, where a band is not used, is constituted of a red coloured mark, visible at a glance, printed on the Federal excise stamp.

**7.** The special identification mark prescribed in sections 5 and 6 shall remain in force for as long as it shall not be used on the packages of tobacco sold in another province and that a new identification mark is not prescribed.

**8.** However, the use of the identification mark prescribed in sections 5 and 6 on packages of tobacco sold in another province, in the case of tobacco products other than the cigarette and in the case of cigarette brands whose annual sales volume in Québec is less than 100 000 000 cigarettes, is deemed not to be a utilization outside Québec.

### DIVISION III APPLICATION AND CARRYING OUT

**9.** A Sûreté du Québec constable or any other person authorized for such purposes by the Minister of Revenue shall, without a warrant :

(a) make searches and examinations in all places when he has reason to believe that tobacco which is intended for sale for consumption or use in Québec is located therein and does not bear the special identification mark prescribed in sections 5 and 6 ;

(b) stop and search any vehicle when he has reason to believe that such vehicle is transporting tobacco which is intended for sale for consumption or use in Québec and which does not bear the special identification mark prescribed in sections 5 and 6.

**10.** A Sûreté du Québec constable or any other person authorized for such purposes by the Minister of Revenue may, without a warrant, seize any tobacco intended for sale for consumption or use in Québec which does not bear the special identification mark prescribed in sections 5 and 6, as well as any vehicle which is transporting tobacco and any automatic vending machine containing it.

All property thus seized shall remain in the custody of the person designated for such purpose by the Minister of Revenue until a competent court has pronounced the confiscation thereof as a result of a summary conviction, in accordance with the Summary Convictions Act (R.S.Q., c. P-15), lodged, on the Minister of Revenue behalf, or has ordered the remittance thereof to its owner.

**11.** Any judgement maintaining a seizure of tobacco made under the Act or this Regulation shall automatically entail the cancellation of the registration certificate which the owner or possessor found in default by the court held under the Act.

**12.** The burden of proving that the tobacco seized was not intended for consumption or use in Québec shall be

upon the owner or, as the case may be, upon any other person who owns such tobacco.



c. I-2, r.2

**Order respecting the fixing of the  
weighted average retail price of cigarettes**

Tobacco Tax Act  
(R.S.Q., c. I-2, s. 9.3)

**1.** For the purposes of computing the tax prescribed in section 8 of the Tobacco Tax Act (R.S.Q., c. I-2), weighted average retail price for 200 cigarettes is 7,38 \$.



c. I-3, r.1

## Regulation respecting the Taxation Act

Taxation Act  
(R.S.Q., c. I-3)

### TITLE I INTERPRETATION AND GENERALITIES

**OR1.** In this Regulation, the word “Act” means the Taxation Act (R.S.Q., c. I-3).

**OR2.** For the purpose of facilitating the finding of the provisions of the Act giving rise to a regulatory provision, the figures that precede the letter R in the numbering of this Regulation refer, for the purpose of guidance only, to the section of the Act providing for such regulatory provision.

**OR3.** The declaratory and interpretative provisions in the Interpretation Act (R.S.Q., c. I-16) apply *mutatis mutandis* to this Regulation.

**BR1.** Every international development assistance program set forth in Part XXXIV of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148) is a prescribed programme for the purposes of paragraph *d* of section 8 of the Act.

**IR1.** For the purposes of section 11 of the Act, a foreign business corporation means a corporation contemplated under subsection 4 of section 250 of the Income Tax Act (R.S.C., 1952, c. 148).

**21.6R1.** For the purposes of paragraph *d* of section 21.6 of the Act, a prescribed Canadian stock exchange is a stock exchange mentioned in section 934R1.

O.C. 2456-80, s. 1.

**21.6R2.** For the purposes of paragraph *e* of section 21.6 of the Act, a prescribed share is a share of a class of the capital stock of a corporation or of a series of such class, listed on a stock exchange mentioned in section 934R1, where the share's owner or the latter and persons related to him do not own more than 10% of the issued and outstanding shares of that class or series, as the case may be.

O.C. 2456-80, s. 1.

**21.9R1.** For the purposes of paragraph *b* of section 21.9 of the Act, a prescribed Canadian stock exchange is a stock exchange mentioned in section 934R1.

O.C. 2456-80, s. 1.

### TITLE II INCOME EARNED IN QUÉBEC AND ELSEWHERE BY AN INDIVIDUAL RESIDING IN QUÉBEC

#### CHAPTER I GENERAL RULE

**22R1.** For the purposes of this Title and of section 22 of the Act, the income earned by an individual in Québec for a taxation year is his income as determined under section 28 of the Act less that part of his income derived from carrying on a business that is attributable to an establishment situated outside Québec in Canada ; his income earned in Québec and elsewhere is his income as determined under section 28 of the Act.

**22R2.** The income derived from carrying on a business by an individual contemplated in the second paragraph of section 22 of the Act shall be deemed to have been wholly earned in Québec for a taxation year where such individual has no establishment outside Québec in Canada during the year.

**22R3.** The income derived from carrying on a business by an individual contemplated in the second paragraph of section 22 of the Act shall be deemed to have been wholly earned outside Québec for a taxation year where such individual has no establishment in Québec or outside Canada during the year.

**22R4.** Where an individual was resident in more than one province on the last day of the taxation year, for the purpose of this Title, he shall be deemed to have resided on that day solely in that province which may reasonably be regarded as his principal place of residence.

## CHAPTER II ESTABLISHMENTS IN SEVERAL JURISDICTIONS

### DIVISION I GENERALITIES

**22R5.** Subject to the special provisions of Chapter III, where, in a taxation year, an individual contemplated in the second paragraph of section 22 of the Act carries on a business and has an establishment outside Québec in Canada and an establishment in Québec or outside Canada, the part of his income from the business that shall be deemed to have been earned by his establishment outside Québec in Canada shall be that proportion of such income that is one-half the aggregate of :

(a) the proportion that the gross revenue of the business for the fiscal period ending in the year reasonably attributable to an establishment outside Québec in Canada is of his total gross revenue for the period from the business ; and

(b) the proportion that the salaries and wages paid by the individual in the fiscal period of the business ending in the year to the employees of the establishments outside Québec in Canada is of the aggregate of all salaries and wages paid by him in that period in the carrying on of his business.

**22R6.** For the purpose of section 22R5, “gross revenue” does not include interest on bonds, debentures or mortgages, dividends, nor rentals or royalties from property that is not used in connection with the individual’s business.

**22R7.** Except where a commission is paid to a person who is not an employee of the individual, a fee paid by the individual to a person under an agreement for services that would normally be performed by employees of the individual shall, for the purpose of paragraph *b* of section 22R5, be deemed to be a salary or wage paid to an employee of the establishment of the individual to which such services are reasonably attributable and to the extent that they are so attributable.

### DIVISION II COMPUTATION OF GROSS REVENUE

**22R8.** The rules prescribed in this Division shall apply to the computation of the gross revenue reasonably attributable to an establishment of an individual referred to in the second paragraph of section 22 of the Act for a taxation year.

**22R9.** Where the merchandise sold is shipped to a jurisdiction in which the individual has an establishment, the gross revenue derived from the sale shall be attributable to that establishment ; if there is no such establishment, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

Where the buyer instructs that the merchandise be shipped to some other person, the gross revenue derived from the sale shall be attributable to the establishment situated in the jurisdiction where the buyer has his establishment, if the individual has an establishment in that jurisdiction ; otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

**22R10.** Notwithstanding section 22R9, where the merchandise sold is shipped to another country where the individual has no establishment and if the merchandise was entirely produced or manufactured by the individual in one jurisdiction in Canada, the gross revenue derived from the sale shall be attributable to the establishment situated in that jurisdiction.

However, if the merchandise sold was produced or manufactured by the individual partly outside Québec in Canada and partly in Québec or outside Canada, the gross revenue derived from the sale attributable to the establishment situated outside Québec in Canada shall be that proportion of the gross revenue that the salaries and wages paid in the year to employees of that establishment is of the aggregate of the salaries and wages paid in the year to employees of all the establishments where the merchandise sold was produced or manufactured.

The same rules shall apply where the establishment of the buyer is situated in a jurisdiction outside Canada in which the individual has no establishment and the buyer instructs that the merchandise be shipped to another person.

**22R11.** The gross revenue derived from services rendered in a jurisdiction shall be attributable to the establishment situated in that jurisdiction ; if there is no such establishment, it shall be attributable to the establishment to which the person who has negotiated the contract is attached.

**22R12.** Where standing timber or a cutting right thereto is sold, the gross revenue from such sale shall be attributable to the establishment of the individual in the jurisdiction in which the timber limit containing the standing timber or to which the cutting right refers is located.

**22R13.** Where land is an establishment, the gross revenue derived therefrom shall be attributable to that establishment.

### CHAPTER III BUS AND TRUCK TRANSPORTATION BUSINESSES

**22R14.** The part of the income derived for a taxation year by an individual from carrying on a bus and truck transportation business deemed to have been earned by his establishment outside Québec in Canada shall be that proportion of the income therefrom that is one-half the aggregate of :

(a) the proportion that the number of kilometres travelled by his vehicles outside Québec in Canada in the fiscal period ending in the year is of the total number of kilometres travelled by his vehicles in that period ; and

(b) the proportion that the salaries and wages paid by the individual in the fiscal period ending in the year to the employees of his establishment outside Québec in Canada is of the aggregate of all salaries and wages paid by him in that fiscal year.

### CHAPTER IV SPECIAL CASES

**22R15.** Where the aggregate of the amounts constituting the income for the taxation year from the carrying on of a business in Québec and elsewhere by an individual contemplated in the second paragraph of section 22 of the Act is greater than his income for the year, that part of his income derived from a business that is attributable to an establishment outside Québec in Canada shall be deemed to be that proportion of his income for the year that the part of his income derived from carrying on such business outside Québec in Canada, as otherwise determined, is of that aggregate.

**22R16.** Where an individual carries on more than one business in a taxation year, the provisions of this Title shall be applied in respect of each business ; in such case, the part of the income of the business that is attributable for the year to his establishments outside Québec in Canada shall be the aggregate of the amounts so determined in respect of each business.

**22R17.** Where an individual contemplated in the second paragraph of section 22 of the Act became a resident or ceased to be resident in Canada during the taxation year, the part of his income for the year derived from car-

rying on a business that is attributable to an establishment outside Québec in Canada shall be computed by reference solely to a business the income from which is included in computing his taxable income under sections 23 and 24 of the Act.

### CHAPTER V LOSSES ATTRIBUTABLE TO AN ESTABLISHMENT OUTSIDE QUÉBEC IN CANADA

**22R18.** Section 22R1 to 22R17 shall apply *mutatis mutandis* in determining the part of the losses of an individual contemplated in the second paragraph of section 22 of the Act that is attributable to an establishment outside Québec in Canada.

### TITLE III DEDUCTION GRANTED UNDER ANOTHER STATUTE

**31R1.** The Income Tax Act (R.S.C., 1952, c. 148) is a statute prescribed for purposes of section 31 of the Act.

### TITLE III.1 AMOUNTS NOT INCLUDED IN COMPUTING INCOME

**39R1.** The amounts that a taxpayer is not required to include in computing his income under paragraph g of section 39 of the Act include :

(a) the special allowance granted by the Gouvernement du Québec to one of its officers pursuing studies in a teaching institution outside Canada ;

(b) the allowance received pursuant to the Canadian Forces Overseas Schools Order made under section 12 of the National Defense Act (R.S.C., 1970, c. N-4) and in respect of which a remission of income tax has been granted under the Financial Administration Act (R.S.C., 1970, c. F-10) ; and

(c) a subsidized housing allowance, assistance with moving expenses, or a low cost housing allowance received in respect of employment in an isolated place in Canada and in respect of which a rebate was granted under the Financial Administration Act (R.S.C., 1970, c. F-10).

O.C. 2456-80, s. 2 ; 1535-81, s. 1.



#### TITLE IV CAPITAL COST OF AN EMPLOYEE'S AUTOMOBILE

**64R1.** The part of the capital cost of an automobile which may be deducted by an individual contemplated under section 64 of the Act is that part as determined under section 130R118 or 130R119, as the case may be.

#### TITLE V INVENTORY AND AMOUNTS TO BE INCLUDED

##### CHAPTER I GENERALITIES

**83R1.** A taxpayer shall keep an inventory in the manner prescribed under section 34 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31).

**83R2.** A taxpayer may, in computing his income from a business for a taxation year, value all the property included in the inventories of the business at its cost to him or its fair market value; however, all such property must be valued in the same manner.

**83R3.** Notwithstanding section 83R2, a taxpayer whose business includes the breeding and raising of animals may elect in prescribed form for a taxation year and subsequent taxation years to value each animal of a particular species in the manner described in section 83R6; however, where the aggregate value of all the animals of a particular species exceeds the fair market value of those animals, the latter may nevertheless be valued at their fair market value.

**83R4.** The election provided by section 83R3 may not be made in respect of a registered animal, an animal purchased for feedlot or similar operations, or an animal purchased by a trader for resale.

**83R5.** An election under section 83R3 may be revoked in writing by the taxpayer; in such case, a further election may not be made.

**83R6.** Where animals of a particular species are included in the inventory of a taxpayer at the end of the taxation year immediately preceding the first year in respect of which the taxpayer elects under section 83R3, the unit price of each animal of that species shall be computed by dividing the total value of all animals of that species in the inventory of the preceding year by the number of animals of that species described in that inventory; in any other case, the unit price of an animal of a species shall be deter-

mined by the Minister, having regard, among other things, to the unit prices of animals of a comparable species of animals used in valuing the inventories of other taxpayers in the district.

**87R1.** For the purposes of paragraph *p* of section 87 of the Act, the prescribed amount is the amount deducted by the taxpayer pursuant to subsection 13 or 14 of section 127 of the Income Tax Act (R.S.C., 1952, c. 148) in computing the tax otherwise payable by him for that year under Part I of the said Income Tax Act.

O.C. 1981-80, s. 87R1; 2456-80, s. 3.

**91R1.** For the purposes of section 91 of the Act, a prescribed amount is :

(a) an amount receivable by Her Majesty in right of Canada for the use and benefit of a band, within the meaning of the Indian Act (R.S.C., 1970, c. I-6), or by Petro-Canada; or

(b) an amount receivable after 11 December 1979, in respect of a period after that date, by a person described in section 90 of the Act :

i. if that amount may be considered related to the leasing of property described in paragraph *b* or *e* of section 370 of the Act and if it becomes receivable before the beginning of production, in reasonable commercial quantities, of minerals obtained from that property; or

ii. if that amount may be considered related to the leasing of a right, permit or privilege for underground storage in Canada of petroleum, natural gas or related hydrocarbons.

O.C. 1981-80, s. 91R1; 1535-81, s. 2.

**93R1.** For the purposes of subparagraph vi of paragraph *e* of section 93 of the Act, the prescribed manner and the prescribed delay are those prescribed by section 130R41.

**99R1.** For the purposes of paragraph *e* of section 99 of the Act :

(a) a prescribed property is a property contemplated in section 130R73; and

(b) a prescribed business is a business contemplated in section 130R74.

**101R1.** For the purposes of section 101 of the Act, the assistance contemplated therein shall not include :

(a) a deduction granted under the Act to promote industrial development by means of fiscal advantages

(R.S.Q., c. D-9) or under the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34) ;

(b) an amount deducted under sections 360 and 361 of the Act ;

(c) an amount paid under the Industrial Research and Development Incentives Act (R.S.C., 1970, c. I-10), the Regional Industrial Development Assistance Act (S.Q., 1968, c. 27) or a plan equivalent to that established by the latter Act and considered as such under the said Act ; or

(d) an amount received as a grant under a programme contemplated in section 313.1R1.

**101.1R1.** For the purposes of section 101.1 of the Act, the amount that an insurer is deemed to have deducted in respect of depreciable property of a prescribed class for taxation years prior to its 1977 taxation year is the amount deemed to have been so deducted under subsection 22 of section 13 of the Income Tax Act (R.S.C., 1952, c. 148).

**101.2R1.** For the purposes of section 101.2 of the Act, the amount that a life insurer is deemed to have deducted in computing its income for taxation years prior to its 1978 taxation year in respect of depreciable property of a prescribed class is equal to the aggregate of the total depreciation, determined immediately after the 1977 taxation year of the insurer and without reference to the said section, that was granted to the insurer in respect of property of this class, and the excess over that total depreciation of the maximum depreciation which the insurer was entitled to claim in respect of that property for its taxation years ending after 1968 and before 1978.

## CHAPTER II DISPOSITION OF VESSELS

**104R1.** In this Chapter,

(a) “conversion” and “conversion cost” have the meaning assigned by paragraph *a* of subsection 21 of section 13 of the Income Tax Act (R.S.C., 1952, c. 148) ;

(b) “vessel” means a vessel as defined in the Canada Shipping Act (R.S.C., 1970, c. S-9).

**104R2.** Where a deduction has been made for a year under the Act, the Provincial Income Tax Act (R.S.Q., 1964, c. 69) or the Corporation Tax Act (R.S.Q., 1964, c. 67) in respect of capital cost allowance of a vessel, section 94 of the Act is applicable to the prescribed class, as well

as to any other class prescribed by either one of these Acts, to which the vessel may have been transferred.

**104R3.** Where a vessel, owned by a taxpayer on 1 January 1966, or constructed pursuant to a construction contract entered into by the taxpayer prior to that date without the vessel being completed by such date, is disposed of by the taxpayer prior to 1974, section 94 of the Act and Title IV of the Book III of Part I of the Act shall not apply to the proceeds of disposition :

(a) if an amount at least equal to the proceeds of disposition is used by the taxpayer, before the month of May 1974 and during the taxation year in which he disposed of the vessel or within 4 months from the end of that taxation year, under conditions mentioned in subparagraph *i* of paragraph *a* of subsection 15 of section 13 of the Income Tax Act (R.S.C., 1952, c. 148) either for replacement of the vessel or to incur any conversion cost with respect to another vessel owned by the taxpayer ; or

(b) if, under conditions mentioned in subparagraph *ii* of paragraph *a* of said subsection 15, the taxpayer deposits on or before the day on which he is required to file his fiscal return for the taxation year in which he disposed of the vessel, either an amount at least equal to the tax that would, but for this paragraph, be payable by the taxpayer under Part I of the Act in respect of the proceeds of disposition, or satisfactory security therefor to guarantee that the proceeds of disposition will be used before 1975 for replacement of the vessel.

**104R4.** In the case of a disposition mentioned in section 104R3, the taxpayer may, within the time prescribed for the filing of his fiscal return for the taxation year in which he disposed of the vessel, elect to have the vessel considered as a prescribed class, or, if any conversion cost in respect of the vessel have been included in a separate prescribed class, have the vessel transferred to that class, and, if he so elects, the vessel shall be deemed to have been so transferred immediately before the disposition by the taxpayer.

However, this section shall not apply unless the proceeds of disposition of the vessel exceed the amount that would be the undepreciated capital cost of property of the class to which the vessel would be so transferred.

**104R5.** If section 104R3 does not apply to the proceeds of disposition of a vessel or if the taxpayer does not make an election under section 104R4 within the time prescribed therein, he may, where he disposes of a vessel owned by him, elect to have the proceeds that would be included in computing his income for the year under Part I

of the Act, treated as proceeds of disposition of property of another prescribed class that includes a vessel owned by him.

**104R6.** Where a separate prescribed class has been constituted under the Act, the Provincial Income Tax Act (R.S.Q., 1964, c. 69) or the Corporation Tax Act (R.S.Q., 1964, c. 67), by virtue of the conversion of a vessel owned by a taxpayer and the vessel is disposed of by him without making an election under section 104R4, such separate prescribed class shall be deemed to have been transferred to the class in which the vessel was included immediately before the disposition thereof.

**104R7.** All or any part of a deposit made under paragraph *b* of section 104R3, or under the Provincial Income Tax Act (R.S.Q., 1964, c. 69) or under the Corporation Tax Act (R.S.Q., 1964, c. 67) may be paid out to or on behalf of any person who, before 1975 and under conditions contemplated under paragraph *a* of section 104R3, replaces the vessel disposed of by another vessel :

- (a) that was constructed in Canada ;
- (b) that is registered in Canada or in any place to which the British Commonwealth Merchant Shipping Agreement signed at London on 10 December 1931, applies ; and
- (c) in respect of the capital cost of which no allowance has been made to any other taxpayer under this Act, the said Provincial Income Tax Act, or the said Corporation Tax Act.

Similarly, such amount may be paid out to or on behalf of any person who incurs any conversion cost with respect to a vessel owned by him and described in paragraph *b*.

However, the ratio of the amount paid out to the amount of the deposit shall not exceed the ratio of the capital cost of the vessel or the conversion cost of the vessel, as the case may be, to the proceeds of disposition of the vessel disposed of ; any deposit or part of a deposit not so paid out before the month of July 1975 or not paid to pursuant to section 104R8 shall be assigned to the consolidated revenue fund.

**104R8.** Notwithstanding any other provision of this Chapter, where a deposit was made by a taxpayer under paragraph *b* of section 104R3 and the proceeds of disposition in respect of which the deposit was made are not used by any person before 1975, in accordance with the conditions contemplated under paragraph *a* of the said section, to acquire a vessel described in paragraphs *a*, *b* and *c* of section 104R7 or to incur any conversion cost with respect to a vessel owned by that person and described in paragraph *b* of the said section, the Minister may refund to the

taxpayer the deposit, or the part thereof not paid out to the taxpayer under the said section.

Where a refund is so made, the taxpayer shall, in computing his income for the taxation year in which the vessel was disposed of, add that proportion of the amount that would have been included in computing his income for the year under Part I of the Act, had the deposit not been made under paragraph *b* of section 104R3, that the portion of the proceeds of disposition not so used before 1975 as such a replacement of a vessel is of the total proceeds of disposition.

**104R9.** Where a taxpayer has made an election under section 104R4 with respect to a vessel and the proceeds of disposition of that vessel have been used before 1975 for replacement thereof, under conditions mentioned in paragraph *a* of section 104R3, or where a refund is made under section 104R8, the Minister shall issue such reassessments of tax, interest or penalties as are necessary to give effect to section 104R3, 104R4 and 104R8.

This section also applies with respect to an election under the Income Tax Act (R.S.C., 1952, c. 148).

**104R10.** For the purposes of this Title, of sections 130.1, 142 and 149 of the Act, and of the regulations made under paragraph *a* of section 130 of the Act, a vessel in respect of which any conversion cost is incurred after 23 March 1967 shall, to the extent of the conversion cost, be deemed to be included in a separate prescribed class.

### CHAPTER III LIFE ANNUITY CONTRACTS

**121R1.** For the purposes of the Act and of this Regulation, “life annuity contract” means any contract between an individual and a person licensed or otherwise authorized, under the laws of Canada or a province, to carry on, in Canada, an annuities business, under which such person undertakes to make annuity payments to an individual.

**121R2.** To qualify as a life annuity contract, the contract shall stipulate that the annuity payments contemplated under section 121R1 shall commence on a specified date, shall be of equal amounts and shall be paid to the individual annually or at more frequent periodic intervals throughout his lifetime.

**121R3.** A life annuity contract shall not cease to qualify as such by reason that its terms provide :

(a) that the periodic annuity payment to the annuitant shall be reduced by an amount not exceeding the amount payable to such person during the period under the Old Age Security Act (R.S.C., 1970, c. O-6) ;

(b) that the annuity payments shall end after a specified period of not less than 10 years or, if the annuitant dies prior to the end of this period, upon his death ;

(c) that the annuity payments shall be made to the annuitant throughout his lifetime or for a longer guaranteed term, and that in the latter case, the payments shall be made to a specified person ;

(d) that a supplementary payment shall be made upon the annuitant's death ; and

(e) that the periodic annuity payments made jointly to the annuitant and to another individual shall be reduced upon the death of one of these individuals and made to the surviving annuitant thereafter.

#### CHAPTER IV LOAN TO A PERSON NON-RESIDENT OF CANADA

**126R1.** For the purposes of section 126 of the Act, the yearly rate of interest at which must be computed a loan contemplated in that section is :

(a) in the event of a loan made after 25 March 1980, 11% ; and

(b) in the event of a loan made before 26 March 1980 :

i. where the rate of interest payable on the loan cannot be fixed anew after 25 March 1980, 8% ; or

ii. where the rate of interest payable on the loan can be fixed after 25 March 1980, 8% for the period preceding the day at which that rate of interest can be fixed anew for the first time after 25 March 1980, and 11% from that day.

O.C. 1981-80, s. 126R1 ; 2456-80, s. 4.

**127R1.** For the purposes of section 127 of the Act, the tax referred to therein shall be that contemplated in Part XIII of the Income Tax Act (R.S.C., 1952, c. 148).

#### TITLE VI ALLOWANCES IN RESPECT OF CAPITAL COST

##### CHAPTER I APPLICATION

**130R1.** The amounts which a taxpayer may deduct in computing his income from a business or property for a taxation year as allowances in respect of capital cost of property are those provided for by this Title and by the following provisions of Part XI of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148) :

(a) paragraphs *d*, *n*, *o*, *p* and *q* of subsection 1 of section 1100 ; and

(b) subsection 11 of section 1100 and subsections 12 and 13 of section 1102.

These amounts are the prescribed amounts of the capital cost of property which a taxpayer may deduct in computing his income under paragraph *a* of section 130 of the Act and under other particular provisions of the said Act.

##### CHAPTER II DEFINITIONS

**130R2.** (1) In this Title and Schedule B referred to therein, unless the context indicates otherwise, the expression :

(a) “railway system” includes a railroad owned or operated by a common carrier, together with all buildings, rolling stock, equipment and other properties pertaining thereto, but does not include a tramway ;

(b) “telephone system” included the buildings, structure, general plant and communication and other equipment pertaining thereto ;

(c) “telegraph system” included the buildings, structures, general plant and communication and other equipment pertaining thereto ;

(d) “tramway or trolley bus system” includes the buildings, structures, rolling stock and general plant and equipment pertaining thereto and, where omnibuses other than trolley buses are operated in connection therewith, includes the properties pertaining to those operations ;

(e) “gas or oil well equipment” includes :

i. equipment, structures and pipelines, other than a well casing, acquired to be used in a gas or oil field in the production therefrom of natural gas or crude oil ; and

ii. a pipeline acquired to be used solely for transmitting gas to a natural gas processing plant ;

but does not include :

iii. equipment or structures acquired for the refining of oil or the processing of natural gas, including the separation therefrom of liquid hydrocarbons, sulphur or other joint products or by-products ; or

iv. a pipeline for removal or for collection for immediate removal of natural gas or crude oil from a gas or oil field, except a pipeline referred to in subparagraph ii ;

(f) “commercial message” has the meaning assigned by paragraph *ea* of subsection 1 of section 2 of the Radio (TV) Broadcasting Regulations made under section 16 of the Broadcasting Act (R.S.C., 1970, c. B-11) ;

(g) “ore” includes any ore from a mineral resource that has been processed to any stage that is prior to the prime metal stage or its equivalent ;

(h) “certified feature film” means motion picture film in respect of which a certificate has been issued by the Secretary of State of Canada, or by the Minister of Communications of Canada, that has not been revoked in accordance with paragraph *b* of subsection 8, and certified by him to be a film of not less than 75 minutes running time in respect of which all art work and photography was commenced after 18 November 1974 and before 26 May 1976, and to be either a film the production of which is contemplated in a co-production agreement entered into between Canada and another country, or a film in respect of which :

i. the producer was a Canadian ;

ii. no fewer than 2/3 of the persons each of whom was either the director, screenwriter, music composer, art director, picture editor or director of photography or in respect of whose services as an actor or actress in the film the highest or second highest remuneration was paid or payable, were Canadians ;

iii. not less than 75% of the aggregate of the remuneration paid or payable to persons for services provided in respect of the film, other than remuneration paid or payable to or in respect of the persons referred to in subparagraphs i and ii or remuneration paid or payable for processing and final preparation of the film was paid or payable to Canadians ;

iv. not less than 75% of the aggregate of costs incurred for processing and final preparation of the film including laboratory work, sound recording, sound editing

and picture editing, other than remuneration, paid or payable to or in respect of persons referred to in subparagraphs i to iii, was incurred in respect of services rendered in Canada ; and

v. the copyright protecting the use of the film in Canada in the ownership (beneficially owned) of a Canadian or a corporation incorporated under a law of Québec, of Canada or of another province or, jointly or otherwise by several of these persons ;

(i) “certified short production”, for a taxation year, means a motion picture film or video tape in respect of which a certificate has been issued by the Secretary of State of Canada, or by the Minister of Communications of Canada, that has not been revoked in accordance with paragraph *b* of subsection 8, and certified by him to be a film or tape of less than 75 minutes running time in respect of which all photography, editing, taping or art work began after 25 May 1976 and in respect of which the principal photography and taping was commenced before the end of the taxation year or where completed not later than 60 days after the end of that year, and to be a film or tape that would be certifiable under paragraph *j* if that paragraph were read without reference to the words “of not less than 75 minutes running time”, or in respect of which :

i. the producer was a Canadian ; and

ii. not less than 75% of the aggregate of all costs incurred in respect of producing the film or tape, including remuneration and processing, was paid or payable to, or in respect of services provided by, Canadians ;

(j) “certified feature production”, for a taxation year, means a motion picture film or video tape in respect of which a certificate has been issued by the Secretary of State of Canada, or by the Minister of Communications of Canada, that has not been revoked in accordance with paragraph *b* of subsection 8, and certified by him to be a film or tape of not less than 75 minutes running time in respect of which all art work and photography, taping and editing, was commenced after 25 May 1976, and in respect of which the principal photography or taping were commenced before the end of the taxation year or were completed not later than 60 days after the end of that year, and to be a film or tape the production of which is contemplated in a co-production agreement entered into between Canada and another country, or in respect of which :

i. the producer was a Canadian ;

ii. the Secretary of State or the Minister of Communications of Canada has allotted not less than 6 units of pro-

duction for individuals who were Canadians and who provided services in respect of the film or tape, in the following manner : for the director and the screenwriter, 2 units of production each, for the actors or actresses, or the actor and the actress, in respect of whose services for the film or tape the highest and second highest remuneration was paid or payable, the art director, the director of photography, the music composer, and the picture editor, 1 unit of production each ;

iii. not less than 75% of the aggregate of the remuneration paid or payable to persons for services provided in respect of the film or tape, other than remuneration paid or payable to, or in respect of, the individuals referred to in subparagraphs i and ii, or remuneration of the film or tape, was paid or payable to, or in respect of services provided by, Canadians ; and

iv. not less than 75% of the aggregate of all costs incurred for processing and final preparation of the film or tape, including laboratory work, sound recording, sound editing and picture editing, other than remuneration paid or payable to, or in respect of, the individuals referred to in subparagraphs i to iii, was incurred in respect of services provided in Canada ;

(k) “general-purpose electronic data processing equipment” means electronic equipment that, in its operation, requires an internally stored computer programme that :

- i. is executed by the equipment ;
- ii. can be altered by the user of the equipment ;
- iii. instructs the equipment to read and select, alter or store data from an external medium such as a card, disk or tape ; and
- iv. depends upon the characteristics of the data being processed to determine the sequence of its execution ;

(l) “system software” means a combination of computer programmes and associated procedures, related technical documentation and data that :

- i. performs compilation, assembly, mapping, management or processing of other programmes ;
- ii. facilitates the functioning of a computer system by other programmes ;
- iii. provides service or utility functions such as media conversion, sorting, merging, system accounting, performance measurement, system diagnostics or programming aids ;

iv. provides general support functions such as data management report generation or security control ; or

v. provides general capability to meet widespread categories of problem solving or processing requirements where the attributes of the work to be performed are introduced mainly in the form of parameters, constants or descriptors rather than in programme logic ;

(m) “overburden removal cost” of a taxpayer means any expense incurred by him in clearing or removing overburden from a mine in Canada that he operates or owns, to the extent that the expense :

- i. is incurred after 16 November 1978 and after the mine has come into production in reasonable commercial quantities ;
- ii. has not been deducted by the taxpayer in computing his income at the end of the taxation year during which it was incurred ; and
- iii. is not, in whole or in part, deductible otherwise than pursuant to the paragraph *a* of section 130 of the Act in computing the income of the taxpayer for a taxation year subsequent to that in which it was incurred ; and

(n) “designated costs of underground storage” for a designated taxpayer means the costs incurred by him after 11 December 1979, for development of a well, mine or other similar underground property for the purposes of storing petroleum, natural gas related hydrocarbons in Canada.

(2) In this Title and Schedule B referred to therein, unless the provisions of subsection 3 indicates otherwise :

- (a) “industrial mineral mine” includes a peat bog or peat deposit but does not include a mineral resource ;
- (b) “mineral” includes peat ; and
- (c) “mining” includes the harvesting of peat.

(3) For the purposes of the description of Class 10 in Schedule B :

- (a) income from a mine includes income reasonably attributable to the processing of mineral ores from a mineral resource not owned by the taxpayer to any stage that is not beyond the prime metal stage or its equivalent ; and
- (b) “mine” includes a well for the extraction of material from a deposit of sylvite or halite.

(4) For the purposes of sections 130R38 to 130R41, 130R66, 130R90 and 130R91 and the descriptions of Classes 12 and 28 in Schedule B :

(a) “mine” includes a well for the extraction of material from a deposit of sylvite or halite, but does not include an oil well or gas well, sand pit, gravel pit, clay pit, shale pit, peat bog, deposit of peat or stone quarry other than a deposit of bituminous or oil sand or oil shale ;

(b) all wells of a taxpayer for the extraction of material from one or more deposits of sylvite or halite, the material produced from which is sent to the same plant for processing, shall be deemed to be one mine of the taxpayer ;

(c) for the purposes of paragraph *a*, “stone quarry” includes a mine producing dimension stone or crushed rock for use as aggregates or for other construction purposes.

(5) For the purposes of sections 130R38 to 130R41, 130R90 and 130R91 and the description of Classes 10 and 28 in Schedule B, income from a mine includes income reasonably attributable to :

(a) the processing of mineral ores from a mineral resource owned by the taxpayer, to any stage that is not beyond the prime metal stage or its equivalent, as well as the transportation of such mineral ores processed by the taxpayer to the extent that such transportation is carried out by use of property of the taxpayer that is included in Class 10 of Schedule B under paragraph *m* of subsection 2 of that Class, or that would be included therein if they were not for the description of Class 28 of Schedule B ; or

(b) the production, other than that from a well, of crude oil from a bituminous or oil sands or oil shale.

(6) Where the taxpayer is an individual and his income for the taxation year includes income from a business, the fiscal period of which does not coincide with the calendar year, in respect of the depreciable properties acquired for the purpose of gaining or producing income from the business, a reference in this Title to :

(a) “the taxation year” shall be deemed to be a reference to the fiscal period of the business ; and

(b) “the end of the taxation year” shall be deemed to be a reference to the end of the fiscal period of the business.

(7) For the purposes of Class 29 in Schedule B, “manufacturing or processing” shall not include :

(a) farming or fishing ;

(b) logging ;

(c) construction ;

(d) operating a gas or oil well ;

(e) extracting minerals from a mineral resource ;

(f) processing ore from a mineral resource to the prime metal stage or its equivalent ;

(g) producing industrial minerals, other than sulphur obtained from processing natural gas ;

(h) producing or processing electrical energy or steam for sale ; or

(i) processing gas, if such gas is processed as part of the business of selling or distributing gas in the course of operating a public utility.

(8) For the purposes of sections 130R55.5 and 130R55.6 and paragraphes *h* to *j* of subsection 1 :

(a) “Canadian” means an individual who was, at all relevant times a Canadian citizen as defined in the Canadian Citizenship Act (S.C., 1974-75-76, c. 108) or an immigrant whose landing has been authorized under the Immigration Act (R.S.C., 1970, c. I-2) ;

(b) a certificate revoked by the Secretary of State of Canada or by the Minister of Communications of Canada is null and void from the date on which it was issued ;

(b.1) “revenue guarantee” means a contract or other arrangement entitling a taxpayer to receive a minimum rental revenue from a certified feature film, a certified feature production or a certified short production or other fixed revenue in respect of a right of use of such property ;

(b.2) “certified feature film” does not include a motion picture film acquired after either the first day it is used for commercial purposes or the first anniversary of the day when the principal photography was completed, whichever was the earlier ;

(b.3) “certified short production” and “certified feature production” for the taxation year referred to in paragraphes *i* and *j* of subsection 1 do not include a motion picture film or video tape acquired :

i. after the first day it is used for commercial purposes or the first anniversary of the day when the principal photography or taping were completed, whichever was the earlier ;

ii. by a taxpayer from a person to whom he has not paid in cash at the end of the year an amount equal to at

least 20% of the capital cost to him of the film or the tape at that time ;

iii. by a taxpayer from a person to whom he has issued in payment or part payment for the film or tape a bond, debenture, hypothec, mortgage, bill or other like security under the terms of which an amount is due after the fourth year following the taxation year during which he acquired the film or tape ; or

iv. from a non-resident person ;

(c) “remuneration” does not include amounts determined by reference to the amount of income from a motion picture film or video tape ; and

(d) “unit of production” means the factor used by the Secretary of State of Canada or by the Minister of Communications of Canada to determine the importance to be assigned to each person mentioned in subparagraph ii of paragraph *j* of subsection 1 who furnished his services in respect of a film or tape.

(9) For the purposes of paragraphe *d* of subsection 1 of Class 34 of Schedule B and subsection 2 of that Class, the Minister may revoke the certificate granted if inaccurate information was provided or if the taxpayer does not comply with the plan described in paragraph *d*, and a certificate so revoked is null and void from the date on which it was issued.

O.C. 1981-80, s. 130R2 ; 1983-80, s. 1 ; 3926-80, s. 1 ; 1535-81, s. 3.

## CHAPTER III CLASSES OF PROPERTY

### DIVISION I GENERAL ALLOWANCES

**130R3.** Subject to section 130R4, the allowance contemplated in section 130R1 shall not exceed, in respect of a class of property mentioned in section 130R6, the amount obtained by applying the percentage determined in respect of the class in the said section 130R6 to the undepreciated capital cost of property of the same class at the end of the taxation year for which the taxpayer claims such an allowance, before any deduction under this section for the year.

Where the class of property referred to in section 130R6 includes an automobile acquired after 18 April 1978 and used exclusively to earn an income from a business or property, the allowance contemplated in section 130R1 in respect of that class shall not exceed the amount that would have been obtained pursuant to the first paragraph if the undepreciated capital cost of property of the class contemplated therein, before any deduction under this section for the year, had been reduced by the aggregate of

the excess, over 12 000 \$, of the capital cost of each such automobile, other than an automobile intended to be leased to a person by the taxpayer, where his principal business is the leasing of automobiles to persons dealing at arm's length with him, or an automobile used under a permit for transportation passengers for remuneration.

O.C. 1981-81, s. 130R3 ; 1983-80, s. 2.

**130R4.** In the case of a separate class provided for in section 130R98, the allowance contemplated in section 130R1 in respect of that class shall not exceed one-fifth of the maximum amount that would be deductible under section 130R3 in respect of that class if it were not for the reserve provided by section 130R3 in respect of this section, if the automobile included in this class was used exclusively to earn income from a business or property and was however included in that class and if the allowance previously allowed to the taxpayer in respect of that class, for any taxation year subsequent to his 1977 taxation year and at the end of which the automobile was included in that class, had been an amount equal to 5 times the amount that was so allowed.

O.C. 1981-80, s. 130R4 ; 1983-80, s. 3.

**130R5.** Repealed by O.C. 1983-80, s. 4.

**130R6.** The percentage mentioned in section 130R3, in respect of the property of classes mentioned in Schedule B, is the following :

- (a) Class 1 : 4%
- (b) Class 2 : 6%
- (c) Class 3 : 5%
- (d) Class 4 : 6%
- (e) Class 5 : 10%
- (f) Class 6 : 10%
- (g) Class 7 : 15%
- (h) Class 8 : 20%
- (i) Class 9 : 25%
- (j) Class 10 : 30%
- (k) Class 11 : 35%
- (l) Class 12 : 100%



- (m) Class 16 : 40%
- (n) Class 17 : 8%
- (o) Class 18 : 60%
- (p) Class 22 : 50%
- (q) Class 23 : 100%
- (r) Class 25 : 100%
- (s) Class 26 : 5%
- (t) Class 28 : 30%
- (u) Class 30 : 40%
- (v) Class 31 : 5%
- (w) Class 32 : 10%
- (x) Class 33 : 15% and
- (y) Class 35 : 7%.

O.C. 1981-80, s. 130R6 ; 1983-80, s. 5.

**130R7.** Where a taxation year of the taxpayer is less than 12 months in duration, the amount allowed as a deduction under section 130R3 shall not exceed that proportion of the maximum amount allowable that the number of days in the taxation year is of 365.

## DIVISION II

### ADDITIONAL ALLOWANCES – CLASSES 1, 2, 3, 6 AND 8

**130R8.** A taxpayer may deduct an additional allowance in the case of property which is included in Class 1, 3 or 6 in Schedule B or in Class 2 thereof by reason of paragraph *a* or *c* of the said Class, if a certificate has been obtained in accordance with section 130R10.

Such allowance shall not exceed the least of :

- (a) 30% of the amount certified ;
- (b) the difference between 70% of the amount certified and the amounts allowed in respect of the property in previous taxation years under this section ; or
- (c) the undepreciated capital cost to him of property of the class as of the end of the taxation year, before making any deduction under this section for the taxation year.

**130R9.** A taxpayer may also deduct as additional allowance, on the strength of the certificate contemplated in section 130R10, in the case of property included in Class 8 in Schedule B, an amount not exceeding the least of :

- (a) 20% of the amount certified ;
- (b) the difference between 50% of the amount certified and the amount allowed in respect of the property in previous taxation years under this section ; or
- (c) the undepreciated capital cost to him of property of the class as of the end of the taxation year before making any deduction under this section for the taxation year.

**130R10.** The certificate provided under section 130R8 and 130R9 shall be issued to the taxpayer by the Minister or a person authorized by the latter and shall state the capital cost to the taxpayer of such property.

Such certificate shall indicate the first taxation year during which the additional allowance provided by sections 130R8 and 130R9 may be claimed.

**130R11.** No amount may be claimed under sections 130R8 and 130R9 after the third taxation year following the year contemplated in section 130R10.

**130R12.** There shall be subtracted from the amount stated in accordance with section 130R10 any amount which the taxpayer has received or is entitled to receive as a payment in respect of the capital cost of property, except where the payment is an assistance contemplated in section 101R1.

## DIVISION III

### LEASEHOLD INTERESTS

**130R13.** In respect of property of Class 13 in Schedule B, the taxpayer may deduct an amount not exceeding the lesser of the aggregate of each amount equal to the proportion, described in section 130R15, of that part of the capital cost to him, incurred in a taxation year of a particular leasehold interest, and the undepreciated capital cost of property of that class as of the end of the taxation year, before making any deduction under this section.

**130R14.** For the purposes of section 130R13, capital cost includes any amount expended by a taxpayer for or in respect of an improvement or alteration to a leased property, other than an amount expended by reason of the fact that he or a former lessee :

- (a) erected a building or other structure on leased land ;
- (b) made an addition to a leased building or other structure ; or
- (c) made an alteration to a leased building or other structure that substantially changed its nature.

However, in the case of property not included in Class 31 or 32 of Schedule B and acquired from a former lessee before 1976, the first paragraph shall read without taking into account the words “or a former lessee”.

**130R15.** The proportion of the capital cost contemplated in section 130R13 is the lesser of the following proportions :

(a)  $1/5$  ; or

(b) that proportion that the number 1 is of the number of 12 month periods, not exceeding 40, falling between the beginning of the taxation year in which the capital cost was incurred and the day the lease is to terminate.

**130R16.** Where an item of the capital cost of a leasehold interest was incurred before the taxation year in which the interest was acquired, it shall be deemed to have been incurred in the taxation year in which the interest was acquired.

**130R17.** Where, under a lease, a lessee has a right to renew the lease after the term and such term occurs after the end of the taxation year in which the capital cost was incurred, the lease shall be deemed to terminate on the day on which the term next succeeding the term in which the capital cost was incurred is to terminate.

**130R18.** The proportion of the part of the capital cost incurred in a particular taxation year of a particular leasehold interest shall not exceed the amount remaining after deducting from that part of the capital cost the aggregate of the amounts deductible and claimed in previous years in respect thereof.

**130R19.** Where at the end of a taxation year, the total of the aggregate contemplated in section 130R18 and the proceeds of disposition of part or all of a particular leasehold interest equals or exceeds the capital cost of the interest, the proportion contemplated in the said section shall, for all subsequent years, be deemed to be nil.

**130R20.** Where, at the end of a taxation year, the undepreciated capital cost of property of Class 13 in Schedule B is nil, the proportion of any part of the capital cost shall, for all subsequent years, be deemed to be nil.

**130R21.** Where the taxpayer has a leasehold interest, a reference in Schedule B to a property that is a building or other structure shall include that leasehold interest to the extent that the taxpayer acquired it by reason of the fact that he has carried out an operation contemplated in

paragraph *a*, *b* or *c* of section 130R14, or acquired it after 1975 or, in the case of property of Class 31 or 32 in that Schedule, after 18 November 1974, from a former lessee who has himself acquired it by reason of the fact that he or a lessee before him had carried out such an operation.

**130R22.** For the purposes of this Division, where an item of capital cost has been incurred before the commencement of the taxpayer's 1949 taxation year, there shall be added to the capital cost of each item the amount that has been allowed in respect thereof as depreciation under the Income War Tax Act (R.S.C., 1927, c. 97) and has been deducted from the original cost to arrive at the capital cost of the item.

#### DIVISION IV PATENTS, CONCESSIONS AND LICENCES

**130R23.** In respect of property of Class 14 in Schedule B, the taxpayer may deduct an amount not exceeding the lesser of :

(a) the aggregate of the amounts obtained by apportioning the capital cost to him of each property over the life of the property remaining at the time the cost was incurred ; or

(b) the undepreciated capital cost to him of property of the class as of the end of the taxation year, before making any deduction under this section.

**130R24.** Where a part or all of the cost of a patent is determined by reference to the use of the patent, a taxpayer may, in computing his income for a taxation year from a business or property, as the case may be, deduct in lieu of the deduction allowed under section 130R23 such amount as he may claim in respect of property of Class 14 in Schedule B not exceeding the lesser of :

(a) the aggregate of that part of the capital cost determined by reference to the use of the patent in the year, and the amount that would be computed under paragraph *a* of the said section 130R23 if the capital cost of the patent did not include the amount determined by reference to the use of the patent in that year and previous years ; or

(b) the undepreciated capital cost to him of property of the class as of the end of the taxation year before making any deduction under this section.

#### DIVISION V PROPERTY USED IN TIMBER LIMITS

**130R25.** In respect of property of Class 15 in Schedule B, the taxpayer may deduct the lesser of an amount computed on the basis of a rate per cubic metre of

timber cut in the taxation year and the undepreciated capital cost to him of property of that class as of the end of the year, before any deduction under this Division.

**130R26.** The rate contemplated in section 130R25, where all the property of the class is used in connection with a timber limit, is the amount determined by dividing the undepreciated capital cost, to the taxpayer, of the property as of the end of the taxation year, before any deduction under this Title, by the number of cubic metres of timber in that limit computed by deducting from the quantity shown by the latest cruise, the quantity cut since that cruise up to the beginning of the year.

**130R27.** Where a part of the property of the class is used in connection with one timber limit and a part is used in connection with another limit, the rate shall be computed as though each part of the property were a separate class.

**130R28.** For the purposes of this Division, capital cost includes the amount expended by the taxpayer on improvements to a watercourse in order to facilitate the removal of timber from a limit.

#### **DIVISION VI PROPERTY USED FOR POLLUTION CONTROL**

**130R29.** In respect of property of Class 24 or 27 of Schedule B that was acquired in a particular taxation year, a taxpayer may deduct for that year an amount not exceeding the lesser of 50% of the capital cost to him of property of each class, or the amount by which the capital cost thereof to him exceeds the aggregate of the amounts deducted in respect thereof for previous taxation years.

**130R30.** The aggregate of amounts deductible under section 130R29 in respect of property that was acquired in each of the particular taxation years shall not exceed the undepreciated capital cost to the taxpayer as of the end of the taxation year of property of each class contemplated in the said section, before making any deduction under this Division.

#### **DIVISION VII GRAIN STORAGE**

**130R31.** A taxpayer may deduct as additional allowance the amount provided by section 130R33 in respect of property that is :

(a) a grain elevator, situated in that part of Canada that is defined in section 2 of the Canada Grain Act (R.S.C., 1970, c. G-16) as the "Eastern Division", the principal use of which :

- i. is the receiving of grain directly from producers for storage or forwarding or both ;
- ii. is the receiving and storing of grain for direct processing into other products ; or
- iii. has been certified or authorized by the Minister to be the receiving of grain that has not been officially inspected or weighed ;

(b) an addition to a grain elevator described in paragraph a ;

(c) fixed machinery installed in a grain elevator in respect of which, or in respect of an addition to which, an additional amount has been or may be claimed under this section ;

(d) fixed machinery, designed for the purpose of drying grain, installed in a grain elevator described in paragraph a ;

(e) machinery designed for the purpose of drying grain on a farm ; or

(f) a building or other structure designed for the purpose of storing grain on a farm.

**130R32.** The property contemplated in section 130R31 must have been acquired by the taxpayer in the taxation year or in one of the 3 immediately preceding taxation years, at a time after 1 April 1972 but before 1 August 1974, and must not have been used for any purpose whatever before it was acquired by the taxpayer.

**130R33.** The additional allowance provided by section 130R31 shall not exceed the lesser of :

(a) where the property is included in Class 3 of Schedule B, 22% of the capital cost thereof ; where the property is included in Class 6 of that Schedule, 20% of the capital cost thereof ; or where the property is included in Class 8 of that Schedule :

i. 14% of the capital cost thereof in the case of property referred to in paragraphs c, d or f of section 130R31 ; and

ii. 14% of the lesser of 15 000 \$ and the capital cost thereof in the case of property described in paragraph e of section 130R31 ; or

(b) the undepreciated capital cost to the taxpayer as of the end of the taxation year of property of the class, before making any deduction under this section for the year.

#### **DIVISION VIII VESSELS**

**130R34.** A taxpayer may deduct the amount provided for in section 130R35 concerning a vessel certified or authorized by the Minister, as provided in section 130R86, in respect of conversion costs, or concerning a property that has been constituted a prescribed class under subsection 2 of section 24 of chapter 91 of the Statutes of Canada, 1966-67.

**130R35.** The deduction contemplated in section 130R34 shall not exceed the lesser of :

(a) 33 1/3% of the capital cost to the taxpayer of the vessel or property ; or

(b) the undepreciated capital cost to him of the vessel or property of the prescribed class, at the end of the taxation year, before making any deduction under this Division for the year.

#### **DIVISION IX OFFSHORE DRILLING VESSELS**

**130R36.** A taxpayer may deduct, as additional allowance in respect of property for which a separate class is prescribed by section 130R87, an amount not exceeding 15% of the undepreciated capital cost to him of property of that class as of the end of the taxation year, before making any deduction under section 130R3 and this section for the year.

#### **DIVISION X FISHING VESSELS**

**130R37.** A taxpayer may deduct as additional allowance in respect of property of the class prescribed under section 130R85, an amount not exceeding the lesser of :

(a) the amount by which the depreciation that could have been taken on the property, if the Orders in Council referred to in the said section were applicable to the taxation year, exceeds the amount allowed under section 130R6 in respect of the property ; or

(b) the undepreciated capital cost to him of property of the prescribed class at the end of the taxation year,

before making any deduction under this section for the year.

#### **DIVISION XI MINES**

**130R38.** A taxpayer may deduct as additional allowance, in respect of property acquired for the purpose of gaining or producing income from one mine and for which a separate class is prescribed by section 130R90 an amount not exceeding the lesser of :

(a) his income for the year from the mine, determined before making any deduction under this section, section 130R39, sections 145 and 360 to 418 of the Act, or under sections 85 to 98 of the Act respecting the application of the Taxation Act (S.Q., 1972, c. 24) ; or

(b) the undepreciated capital cost to him of property of that class at the end of the taxation year, before making any deduction under this Division for the year.

**130R39.** A taxpayer may also deduct as additional allowance, in respect of property acquired for the purpose of gaining or producing income from more than one mine and for which a separate class is prescribed under section 130R91, an amount not exceeding the lesser of the following 2 amounts :

(a) his income for the year from the mines, determined before making any deduction under this section, sections 145 and 360 to 418 of the Act, or sections 85 to 98 of the Act respecting the application of the Taxation Act (S.Q., 1972, c. 24) ; or

(b) the undepreciated capital cost to him of property of that class at the end of the taxation year, before making any deduction under this Division for the year.

**130R40.** Where, by virtue of an election made by a corporation under section 93 of the Act respecting the application of the Taxation Act (S.Q., 1972, c. 24), income derived from the operation of a mine during a certain period referred to as the "exempt period" is not included in computing the income of the corporation, sections 130R38 and 130R39 shall not apply in respect of property of a prescribed class acquired by the corporation before the end of the exempt period for the purpose of gaining or producing income from the mine, unless the corporation has, as prescribed under section 130R41, made an election under subparagraph vi of paragraph e of section 93 of the Act in respect of property of that class and in respect of its taxation year in which the exempt period of the mine ended and all subsequent taxation years.

O.C. 1981-80, s. 130R40 ; 1983-80, s. 6.

**103R41.** Any election under subparagraph vi of paragraph *e* of section 93 of the Act in respect of property of a prescribed class acquired by a corporation for the purpose of gaining or producing income from a mine shall be made by filing with the Minister, not later than the day on or before which the corporation is required to file a fiscal return pursuant to section 1000 of the Act for its taxation year in which the exempt period of the mine ended, one of the following documents in duplicate :

(a) where the directors of the corporation are legally entitled to administer the affairs of the corporation, a certified copy of the resolution authorizing the election to be made in respect of that class ; and

(b) where the directors of the corporation are not legally entitled to administer the affairs of the corporation, a certified copy of the authorization to make the election in respect of that class, by the person or persons legally entitled to administer the affairs of the corporation.

**130R42.** For the purposes of this Title and Schedule B, where under the terms of a contract a taxpayer must pay to Her Majesty in right of Canada or a Canadian province or municipality an amount in respect of cost incurred or to be incurred by the recipient of that amount for the acquisition of property that would be included in Class 10 of Schedule B under subparagraph *f* of subsection 2 of that Class if the taxpayer had acquired it, the taxpayer shall be deemed to have acquired property described in that paragraph at the time the amount is paid or at the time at which the costs are incurred, whichever is the later, at a capital cost equal to the portion of that amount which may reasonably be attributed to such costs.

## **DIVISION XII**

### **RENTAL PROPERTIES**

**130R43.** The aggregate of the deductions which a taxpayer may claim as capital cost allowance in respect of rental property owned and used by him mainly for the purpose of gaining or producing gross revenue that is rent, shall not exceed the amount by which the aggregate of such revenue arising from the rental of such property exceeds the aggregate of each loss arising therefrom.

**130R44.** The income or the loss contemplated under section 130R43 shall include the income or the loss attributable to the renting or leasing of a rental property owned by the taxpayer, computed without regard to paragraph *a* of section 130 of the Act. They shall also include such income or such loss of a partnership of which the taxpayer is a member, to the extent of the taxpayer's share of such income or such loss.

**130R45.** Section 130R43 shall not apply in respect of a taxation year of a taxpayer who was, throughout the year :

(a) a life insurance corporation or a corporation whose principal business was the leasing, rental, development, sale or any combination thereof, of real property owned by it ; or

(b) a partnership each member of which was a corporation described in paragraph *a*.

**130R46.** Rental property contemplated in section 130R43 shall mean a building not included in Class 31 or 32 of Schedule B owned by the taxpayer or partnership, whether jointly with another person or otherwise, and a leasehold interest in real property included in Classes 3, 6 or 13 in Schedule B.

They shall not include, however, a property leased by the taxpayer or the partnership to a lessee, in the ordinary course of the taxpayer's or partnership's business of selling goods or rendering services, under an agreement by which the lessee undertakes to use the property to carry on his business of selling or promoting the sale of the taxpayer's or partnership's goods or services.

## **DIVISION XIII**

### **PROPERTY OF CLASS 29 OR 34**

**130R47.** A taxpayer may deduct, in respect of property described in Class 29 or 34 of Schedule B, an amount not exceeding :

(a) 50% of the lesser of:

i. the capital cost to him of the property of Class 29 or 34, as the case may be, acquired during the taxation year ; or

ii. the undepreciated capital cost to the taxpayer of property of Class 29 or 34, as the case may be, at the end of the taxation year, before making any deduction under this section for the year ; and

(b) the amount by which the amount determined in subparagraph ii of paragraph *a*, with respect to Class 29 or

34, exceeds the amount determined in subparagraph i of the said paragraph in respect of that Class.

#### **DIVISION XIV LEASING PROPERTIES**

**130R48.** The aggregate of deductions that a taxpayer may claim as allowance in respect of capital cost in respect of leasing property owned by the taxpayer and principally used by him for the purpose of gaining or producing gross revenue that is rent, royalty or leasing revenue may not exceed the amount by which the aggregate of his income from the leasing of such property, or property that would be a leasing property, but for sections 130R52 to 130R54, or from royalties earned from such property exceeds the aggregate of each loss resulting therefrom.

**130R49.** The income or loss contemplated in section 130R48 includes the income or loss attributable to the rental, with or without a lease, of a leasing property or of a property that would be a leasing property but for sections 130R52 to 130R54, where such property is owned by the taxpayer, or those attributable to a royalty earned from such property, computed without regard to paragraph *a* of section 130 of the Act. It also includes such income or loss of a partnership of which the taxpayer is a member, to the extent of the taxpayer's share of such income or loss.

**130R50.** Section 130R48 does not apply in respect of a taxation year of a taxpayer that was, throughout the year :

(a) a corporation whose principal business was the rental of leasing property or property that would be leasing property but for sections 130R52 to 130R54 or the rental of such property combined with the sale and servicing of property similar to the property leased, if the gross revenue of the corporation for the year from such principal business was not less than 90% of its gross revenue for the year from all sources ; or

(b) a partnership each member of which was a corporation described in paragraph *a*.

**130R51.** Subject to section 130R52, for the purposes of this Division and of sections 130R76 to 130R99, the "leasing property" contemplated in section 130R48 means depreciable property other than rental property contemplated in section 130R43, property of Class 31 or 32 of Schedule B, furniture, fixtures or equipment located within property of such Class and ancillary thereto, or property referred to under paragraph *n* of Class 12 of that Schedule, where such property is owned by the taxpayer or the partnership, whether jointly with another person or otherwise.

It does not, however, include a property leased by the taxpayer or the partnership to a lessee, in the ordinary course of the taxpayer's or partnership's business of selling goods or rendering services, under an agreement by which the lessee undertakes to use the property to carry on the business of selling, or promoting the sale of, the taxpayer's or partnership's goods or services.

**130R52.** Leasing property of a taxpayer or a partnership referred to in section 130R48 does not include :

(a) any property that the taxpayer or the partnership acquired before 26 May 1976 or was obliged to acquire under the terms of an agreement in writing entered into before 26 May 1976 ;

(b) any property the construction, manufacture or production of which was commenced by the taxpayer or the partnership before 26 May 1976 or was commenced under an agreement in writing entered into by the taxpayer or the partnership before 26 May 1976 ; or

(c) any property that the taxpayer or the partnership acquired on or before 31 December 1976 or was obliged to acquire under the terms of an agreement in writing entered into on or before 31 December 1976, if :

i. arrangements, evidenced by writing, respecting the acquisition, construction, manufacture or production of the property had been substantially advanced before 26 May 1976 ; and

ii. the taxpayer or the partnership had, before 26 May 1976, demonstrated a *bona fide* intention to acquire the property for the purpose of gaining or producing gross revenue that is rent, royalty or leasing revenue.

**130R53.** Notwithstanding section 130R51, a property acquired by a taxpayer or a partnership in a transaction in respect of which an election was made under sections 518, 529, 614 or 620 of the Act, by virtue of an amalgamation within the meaning of section 544 of the Act, or as the result of the winding up of a Canadian corporation in respect of which sections 556 to 565 of the Act are applicable, and that would otherwise be leasing property of the taxpayer or the partnership, shall be deemed not to be such property if, immediately before it was so acquired by the taxpayer or partnership, it was, by virtue of section 130R52 or 130R54, not a leasing property of the person or partnership from whom the property was so acquired.

**130R54.** Notwithstanding section 130R51, a property acquired by a taxpayer or a partnership that is "re-

placement property”, referred to in section 96 of the Act, that would otherwise be a leasing property of the taxpayer or partnership, shall be deemed not to be such a property, if the property replaced referred to in section 96 of the Act was, pursuant to section 130R52 or 130R53, not such a property immediately before it was disposed of by the taxpayer or partnership.

## **DIVISION XV**

### **RAILWAY AND RELATED PROPERTY**

**130R55.** A taxpayer may deduct an additional allowance, in respect of property for which a separate class is prescribed by sections 130R95, 130R96 or 130R97, an amount not exceeding 8%, 4% or 3% respectively of the undepreciated capital cost to him of property of that class as of the end of the taxation year, before making any deduction under section 130R3 and this section for the taxation year.

**130R55.1.** A taxpayer that is a common carrier owning and operating a railway may deduct, as additional allowance for a taxation year in respect of property contemplated in section 130R55.2 and included in any class in Schedule B, an amount not exceeding the lesser of the undepreciated capital cost to him of property of that class at the end of the year, after any deductions under sections 130R3 and 130R55 for the year, but before any deduction under this section for the year, or 6% of the capital cost to him of the property of that class.

O.C. 1983-80, s. 7.

**130R55.2.** The property contemplated in section 130R55.1 is the property of the taxpayer that is described in section 130R55.3 and that :

(a) is located in Canada or was acquired by him principally for use in Canada ;

(b) was acquired by him for that railway, after 10 April 1978 and before 1983, in the taxation year contemplated in section 130R55.1 or in one of the 4 taxation years immediately preceding that year ; and

(c) was not used for any purpose whatever before it was acquired by the taxpayer.

O.C. 1983-80, s. 7.

**130R55.3.** The property contemplated in section 130R55.2 means property that is :

(a) included in Class 1 of Schedule B pursuant to paragraph *h* or *i* of that Class ;

(b) included in Class 6 of Schedule B pursuant to paragraph *j* of that Class ;

(c) included in Class 10 of Schedule B pursuant to subparagraph *i*, *ii* or *iii* of paragraph *m* of subsection 2 of that Class ;

(d) included in Class 28 of Schedule B pursuant to subparagraph *ii* of paragraph *d* of the first paragraph of that Class, except for a property contemplated in subparagraph *iv* of paragraph *m* of subsection 2 of Class 10 ;

(e) included in Class 35 of Schedule B ;

(f) a bridge, a culvert, a subway or a tunnel used for a railway track and grading and included in Class 1 of Schedule B ;

(g) a trestle used for a railway track and grading and included in Class 3 of Schedule B ;

(h) machinery or equipment included in Class 8 of Schedule B and used for a railway track and grading or a property that is railway traffic control or signalling equipment, including switching, block signalling, interlocking, crossing protection, detection, speed-control or retarding equipment, but not including property that is principally electronic equipment or system software therefor ; or

(i) machinery or equipment included in Class 8 of Schedule B and that was acquired principally for purposes of maintenance or service of a railway locomotive or railway car or was used as part of either.

O.C. 1983-80, s. 7.

## **DIVISION XVI**

### **CERTIFIED MOTION PICTURE FILMS AND VIDEO TAPES**

**130R55.4.** The allowance that a taxpayer may claim for a particular taxation year in respect of property of Class 12 of Schedule B, where he has acquired after his 1977 taxation year but before 1979 a property of that Class that is a certified feature film, a certified short production or a certified feature production for which the principal photography or taping was completed after the particular year but before 2 March 1979, may not exceed the amount that would otherwise be computed under section 130R3 in respect of the property of that Class for the particular year if the capital cost of the property to the taxpayer were reduced by an amount equal to the excess of the capital cost to him of that property at the end of the particular year over the amount that might reasonably be deemed the proportional share of the taxpayer in production expenses incurred in respect of the property before 2 March 1979.

O.C. 1983-80, s. 7.

**103R55.5.** The allowance that a taxpayer may claim for a particular taxation year in respect of property of Class 12 of Schedule B, where he acquired after 1978 a property of that Class that is a certified feature film, a certified short production or a certified feature production, may not exceed the amount that would otherwise be computed under section 130R3 in respect of property of that Class for the particular year if the capital cost of the property to the taxpayer were reduced by the amount provided under section 130R55.6.

O.C. 1983-80, s. 7.

**130R55.6.** The amount contemplated in section 130R55.5 is equal to the aggregate of the following amounts :

(a) where the principal photography or taping of the property contemplated therein is not completed until the 60 days immediately following the end of the particular year contemplated therein, the amount of the excess of the capital cost to the taxpayer of the property at the end of that year over the aggregate of the amounts computed pursuant to paragraphs *c*, *d* and *e* in respect of the property at the end of that year and the amount that might reasonably be deemed the proportional share of the taxpayer in the production costs incurred in respect of the property before the end of that year ;

(b) where the principal photography or taping of the property contemplated therein is not completed before expiration of the 60 days immediately following the end of the particular year referred to therein, the amount of the excess of the capital cost to the taxpayer of the property at the end of that year over the aggregate of the amounts computed pursuant of paragraphs *c*, *d* and *e* in respect of the property at the end of that year and the amount that might reasonably be deemed the proportional share of the taxpayer of the lesser of the production costs incurred in respect of the property before the end of that year or of the proportion of production costs incurred in respect of the property before the time at which the principal photography or taping of the property was completed, represented by the ratio, certified by the Secretary of State of Canada or by the Minister of Communications of Canada, between the part of those works completed at the end of that year and the whole of those works ;

(c) where a revenue guarantee is granted in respect of the property contemplated therein at any time before the later of the day on which the principal photography and taping were completed or the day on which the taxpayer acquired the property and that, by reason of that guarantee, it may reasonably be considered certain, having regard to all the circumstances, that the taxpayer will receive revenue according to the terms and conditions of that guarantee, the amount that may reasonably be considered to be the portion of the revenue that he did not include in computing his income for the particular year contemplated therein or for a prior taxation year ;

(d) where a revenue guarantee is granted at any time in respect of the property contemplated therein, other than a guarantee in respect of which paragraph *c* applies, and the taxpayer and the person who agrees to furnish the revenue according to the terms and conditions of that guarantee are not dealing at arm's length, the person from whom the taxpayer acquired the property and the person who agrees to furnish the revenue according to the terms and conditions of that guarantee are not dealing at arm's length or the person from whom the taxpayer acquired the property or a person not dealing at arm's length with him agrees, in any manner whatever, to fulfil, in whole or in part, the obligations of the person who agrees to furnish the revenue, the amount that may reasonably be considered to be the portion of the revenue that the taxpayer is to receive according to the terms and conditions of that guarantee that has not been included in computing his income for the particular year contemplated therein or for a prior taxation year ; and

(e) where a revenue guarantee is granted at any time in respect of the property contemplated therein, other than a guarantee in respect of which paragraph *c* or *d* applies, the amount that may reasonably be considered to be the portion of the revenue that the taxpayer is to receive according to the terms and conditions of that guarantee, that he is not entitled to until the fourth year following the first day on which the person who agrees to furnish the revenue according to the terms and conditions of that guarantee has the right to use the property and that was not included in computing the income of the taxpayer for the particular year contemplated therein or for a prior taxation year.

O.C. 1983-80, s. 7 ; 1535-81, s. 4.



## CHAPTER IV RULES RESPECTING CLASSES OF PROPERTY

### DIVISION I ELECTION BY A TAXPAYER

**130R56.** In respect of properties otherwise included in Classes 2 to 12 in Schedule B, a taxpayer may elect to include in Class 1 of that Schedule all such properties acquired for the purpose of gaining or producing income from the same business.

**130R57.** Where the chief depreciable properties of a taxpayer are included in Class 2, 4 or 17 in Schedule B, the taxpayer may elect to include in Class 2, 4 or 17, as the case may be, a property that would otherwise be included in another class and that was acquired by him before 26 May 1976 for the purpose of gaining or producing income from the same business as that for which those properties otherwise included in Class 2, 4 or 17 were acquired.

**130R58.** In respect of properties otherwise included in Class 19 or 21 in Schedule B, a taxpayer may elect to include in Class 8 of that Schedule all properties of Class 19 or all properties of Class 21, as the case may be, owned by him at the beginning of the year.

**130R59.** Where a taxpayer has acquired, after 25 May 1976, all or any part of a property included in a given class of Schedule B and where the property or a part thereof would have been included in another class of the said Schedule if it had been acquired before 26 May 1976, the taxpayer may elect to transfer, in the year of acquisition :

(a) the property, or the part thereof, from the given class to the other class ; or

(b) the part of the property acquired before 26 May 1976 from the other class to the given class.

The election contemplated in the first paragraph must be made by the taxpayer in a letter to that effect attached to his fiscal return not later than the last day on which the taxpayer may file such return for the taxation year in which the acquisition is made or for the following year within the terms of section 1000 of the Act.

**130R60.** Section 130R59 applies only :

(a) if the taxpayer was obliged to acquire the property under the terms of an agreement in writing entered into before 26 May 1976 ;

(b) if the taxpayer commenced the construction, manufacture or production of the property was commenced under an agreement in writing entered into by him before 26 May 1976 ; or

(c) if the taxpayer acquired the property on or before 31 December 1976, or he was obliged to acquire the property under the terms of an agreement in writing entered into on or before 31 December 1976 ; if

i. arrangements, evidenced by writing, respecting the acquisition, construction, manufacture or production of the property had been substantially advanced before 26 May 1976 ; and

ii. the taxpayer had, before 26 May 1976, demonstrated a *bona fide* intention to acquire the property.

**130R61.** A taxpayer contemplated in section 130R62 may elect to transfer the property referred to in paragraph *a* of the said section, immediately before it is disposed of, from the class contemplated in the said paragraph *a* to that contemplated in paragraph *b* of the said section.

An election contemplated in the first paragraph must be made, in a letter to that effect attached to his fiscal return, not later than the last day on which the taxpayer may file this return in accordance with section 1000 of the Act, for the taxation year in which the property referred to in paragraph *a* of section 130R62 is disposed of.

**130R62.** A taxpayer may make the election contemplated in section 130R61 if he :

(a) disposed of a property of a class in Schedule B, the proceeds of disposition of which exceed the undepreciated capital cost to him of property of the class immediately before the disposition, and that would have been a property included in the class contemplated in paragraph *b* if it had been acquired by the taxpayer after 25 May 1976 ; and

(b) acquired, after 25 May 1976, a property of a class in Schedule B that is a class other than the class referred to in paragraph *a* or other than a separated prescribed class described in sections 130R76 to 130R99, and that would have been a property included in the class contemplated in paragraph *a* if the taxpayer had acquired it before 26 May 1976.

**130R63.** To be effective in respect of a taxation year, an election under sections 130R56 to 130R58 shall be made in a letter attached to his fiscal return, not later than the last day on which the taxpayer may file that return for the taxation year in accordance with section 1000 of the Act.

**130R64.** An election made under this Division shall be effective from the first day of the taxation year in respect of which the election is made and shall continue to be effective for all subsequent years.

## **DIVISION II** **ELECTRICAL PLAN USED FOR MINING**

**130R65.** The generating or distributing equipment and plan, including structures, of a producer or distributor of electrical energy shall be included in Class 10 in Schedule B where they were acquired for the purpose of providing power to a consumer for use by the consumer in the operation in Canada of a mine, ore mill, smelter, metal refinery or any combination thereof and where at least 80% of the producer's or distributor's output of electrical energy for his first 2 taxation years in which he sold power was sold to the consumer for the aforesaid purpose.

**130R66.** Section 130R65 shall also apply where a taxpayer has acquired generating or distributing equipment and plant, including structures, for the purpose of providing power for his own consumption in operating a mine, ore mill, smelter, metal refinery or any combination thereof and where at least 80% of the output of electrical energy was so used in the first 2 taxation years in which he so produced power.

**130R67.** Sections 130R65 and 130R66 shall be read without reference to the expression "metal refinery" where the property contemplated therein was acquired before 8 November 1969.

**130R68.** Notwithstanding sections 130R65 and 130R66, where a taxpayer acquires property contemplated therein after 7 November 1969 from a person with whom he was not dealing at arm's length, that property shall not be included in Class 10 of Schedule B unless it had been included in that class by the person from whom it was acquired, pursuant to subsections 8 and 9 of section 1102 of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148), as they applied before 8 November 1969 for the purposes of the former acts within the meaning of section 1 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

## **DIVISION III** **RAILWAYS**

**130R69.** For the purposes of section 221 of the Act, where a taxpayer is deemed to have acquired depreciable property of a prescribed class at the time a repair, replacement, alteration or renovation expenditure in respect of property described therein was incurred :

(a) if the expenditure was incurred before 26 May 1976, the class prescribed in Class 4 in Schedule B ; and

(b) if the expenditure was incurred after 25 May 1976, the class prescribed is the class in Schedule B in which the depreciable property that was repaired, replaced, altered or renovated would be included if such property had been acquired at the time the expenditure was incurred.

## **DIVISION IV** **PROPERTY ACQUIRED BY TRANSFER, AMALGAMATION OR WINDING-UP**

**130R70.** Subject to section 130R71 and for the purposes of this Title and Schedule B, where a property, immediately before it was acquired by the taxpayer, was property of a prescribed class or a separate prescribed class of the person from whom it was so acquired, the property shall be deemed to be property of that same prescribed class or separate prescribed class, as the case may be, of the taxpayer.

**130R71.** Section 130R70 does not apply unless the taxpayer acquires the property contemplated therein :

(a) in a transaction in respect of which an election was made under sections 518, 529, 614 or 620 of the Act ;

(b) by virtue of an amalgamation within the meaning of section 544 of the Act ;

(c) as the result of the winding-up of a Canadian corporation in respect of which sections 556 to 565 of the Act are applicable ;

(d) from a person with whom the taxpayer is not dealing at arm's length at the time the property is acquired ; or

(e) for rent or lease to the person from whom the property is acquired or to another person who, at the time the property is acquired, is not dealing at arm's length with the person from whom the property is acquired.

**130R72.** For the purposes of this Title and Schedule B, where a taxpayer has acquired, after 25 May 1976, property of a given class in Schedule B that had been previously owned before 26 May 1976 by him or by a person with whom he was not dealing at arm's length at the time the property was acquired, and at the time the prop-

erty was previously so owned it was a property of a different class in Schedule B, the property shall be deemed to be property of the latter class and not property of the former class.

## **DIVISION V**

### **MANUFACTURING AND PROCESSING BUSINESSES**

**130R73.** For the purposes of paragraph *e* of section 99 of the Act, property is prescribed that is a building included in Class 3 or 6, or machinery and equipment included in Class 8 in Schedule B.

Such property shall not include, however, property acquired for use outside Canada, or property that may reasonably be regarded as having been acquired for the purpose of producing coal from a coal mine, or oil, gas, metals, or industrial minerals from a resource referred to in section 360R3.

**130R74.** For the same purposes, a business carried on by the taxpayer is prescribed as a manufacturing or processing business, if for the fiscal period during which the property was acquired, or for the fiscal period during which a reasonable volume of business was first carried on, whichever was later, the revenue received by the taxpayer, in the course of carrying on the business, from manufacturing or processing, was not less than 2/3 of the revenue of the business for the period.

For the purposes of this section, the revenue from manufacturing or processing shall include the revenue arising from :

- (a) the sale of goods processed or manufactured by the taxpayer in Canada ;
- (b) the leasing or renting of goods that were processed or manufactured by the taxpayer in Canada ;
- (c) advertisements in a newspaper or magazine that was produced by the taxpayer in Canada ; and
- (d) construction carried on by the taxpayer in Canada.

**130R75.** For the purposes of section 130R74, "revenue" means gross revenue, minus :

- (a) amounts that were paid or credited in the period to customers of the business in relation to such revenue as a bonus, rebate or discount, or for returned or damaged goods ; and

- (b) amounts included therein pursuant to sections 93 to 104 or section 186 of the Act.

## **DIVISION VI**

### **ADDITIONS AND ALTERATIONS**

**130R75.1.** For the purposes of this Title and Schedule B, where a taxpayer acquires a property that is an addition or alteration to another property included in a particular class of that Schedule, where the property would have been included in that particular class if it had been acquired at the same time as the other property and where the other property would have been included in a class other than that particular class if it had been acquired at the same time as that property, it is deemed, except where otherwise provided by that Title or that Schedule, to be a property included in that other class.

O.C. 1983-80, s. 8.

## **CHAPTER V**

### **SEPARATE CLASSES**

**130R76.** Where many properties of a taxpayer are described in the same class in Schedule B and where some of the properties were acquired for the purpose of gaining or producing income from a business and some other properties for gaining or producing income from another business or from property, a separate class shall be prescribed for each business in respect of such properties.

**130R77.** For the purposes of section 130R76, a life insurance business and an insurance business other than a life insurance business shall each be regarded as a separate business.

**130R78.** Repealed by O.C. 3926-80, s. 2.

**130R79.** Repealed by O.C. 3926-80, s. 2.

**130R80.** Properties of a member of a partnership that can reasonably be regarded to be his interest in a depreciable property of the partnership shall be included in a separate class from other properties of such member described in the same class in Schedule B.

**130R81.** Rental properties of a taxpayer, within the meaning of section 130R46, the capital cost of which is 50 000 \$ or more shall each be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.

This section does not apply, however, to a rental property acquired by the taxpayer before 1972 nor to a rental property which is a building, an interest therein or a lease-

hold interest acquired by the taxpayer by reason of the fact that he erected a building on leased land, where the erection of the building was commenced by the taxpayer before 1972 or pursuant to an agreement in writing entered into by the taxpayer before 1972.

**130R82.** Section 130R81 shall not apply to a rental property :

(a) acquired by the taxpayer in a transaction in respect of which an election was made under sections 518, 529, 614 or 620 of the Act, as result of the winding-up of a Canadian subsidiary in respect of which sections 556 to 565 of the Act apply or by virtue of an amalgamation within the meaning of section 544 of the Act ; and

(b) that was, immediately before it was so acquired, a rental property of a prescribed class other than a separate class prescribed under section 130R81 of the person from whom it was so acquired.

**130R83.** Except in the case of a corporation or partnership described in section 130R45, rental properties of a taxpayer, other than properties that shall be included in a separate class under section 130R81, shall be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.

**130R84.** For the purposes of this Title, where any property of a taxpayer is a property of Class 31 or 32 of Schedule B and the capital cost of that property is 50 000 \$ or more, a separate class shall be prescribed for each such property of the taxpayer that would otherwise be included in the same class of Schedule B.

**130R85.** Where property of a taxpayer that would otherwise be included in Class 7 in Schedule B is a property in respect of which a depreciation allowance could have been taken under Order in Council of Canada P.C. 2798 of 10 April 1942, P.C. 7580 of 26 August 1942, as amended by P.C. 3297 of 22 April 1943, or P.C. 3979 of 1 June 1944, if those Orders in Council were applicable to the taxation year, a separate class is hereby prescribed for each ship, including the furniture, fittings and equipment attached hereto.

**130R86.** A separate class is hereby prescribed for each vessel of a taxpayer, including the furniture, fittings, radiocommunication equipment and other equipment attached thereto, in respect of which the Minister certifies or acknowledges that the vessel :

- (a) was constructed in Canada ;
- (b) is registered in Canada ; and

(c) had not been used for any purpose whatever before it was acquired by the taxpayer.

**130R87.** A separate class is hereby prescribed for all vessels included in Class 7 of Schedule B, including furniture, fittings, radiocommunication equipment and other equipment attached thereto, acquired by a taxpayer :

(a) after 25 May 1976 and designed principally to determine the existence of accumulation of petroleum or natural gas, except a mineral resource, and to locate such accumulation or to determine its extent or quality, or to drill an oil or gas well ; or

(b) after 22 May 1979 and designed principally to determine the existence of a mineral resource, to locate such resource or determine its extent or quality.

O.C. 1981-80, s. 130R87 ; 1983-80, s. 9.

**130R88.** For the purposes of this Title, each property of a taxpayer that is a timber limit or a right to cut timber in such limit shall be deemed to be a separate class of property, except where that property is a timber resource property.

**130R89.** For the purposes of this Title, where a taxpayer has more than one industrial mineral mine in respect of which he may claim an allowance under section 130R112, or where he has more than one right to remove industrial minerals from such a mine, each such mine and each such right shall be deemed to be a separate class.

The same shall apply where the taxpayer has both such a mine and such a right.

**130R90.** Property of a taxpayer included in Class 28 in Schedule B that was acquired for the purpose of gaining or producing income from only one mine shall be included in a separate class from other property of the taxpayer included in the same class and acquired for the purpose of gaining or producing income from another mine.

**130R91.** The rule provided in section 130R90 shall apply to property acquired for the purpose of gaining or producing income from particular mines, and such property shall be included in a separate class from other property of the same class acquired for the purpose of gaining income from other mines.

**130R92.** Where, by virtue of an agreement, contract or arrangement entered into on or after 31 May 1954, a

taxpayer was deemed to have acquired a property of a separate class under the Corporation Tax Act (R.S.Q., 1964, c. 67) or under the Provincial Income Tax Act (R.S.Q., 1964, c. 69) and that he subsequently effectively acquires the property, such property remains included in the same class.

**130R93.** For the purposes of this Title, each telecommunication spacecraft included in Class 30 in Schedule B shall be deemed to be a separate class of property.

**130R94.** For the purposes of this Title, except in the case of a corporation or a partnership described in section 130R50, where more than one property of a taxpayer is described in the same class in Schedule B and where one of the properties is a leasing property, and one of the properties is a property other than a leasing property, a separate class is hereby prescribed for properties that are leasing properties and would otherwise be included in the class.

**130R95.** A separate class is hereby prescribed for all railway cars included in Class 35 in Schedule B that are owned by a taxpayer and rented, leased or used by him in Canada during a taxation year, other than railway cars owned by :

(a) a corporation that, at some time during the year, was a common carrier that owned or operated a railway, or leased railway cars through one or more transactions between persons not dealing at arm's length to a corporation related to such a corporation that was, at that time, a common carrier owning or operating a railway ; or

(b) a partnership any member of which is a corporation described in paragraph a.

**130R96.** A separate class is hereby prescribed for all property included in Class 1 of Schedule B that a taxpayer has acquired after 31 March 1977 and before 1983 and that is :

(a) railway track and grading, including components such as rails, ballast, ties and other material ;

(b) a bridge, culvert, subway or tunnel that is ancillary to railway track or grading ; or

(c) railway traffic control or signalling equipment, including switching, block signalling, interlocking, crossing protection, detection, speed control or retarding equipment,

but not including property that is principally electronic equipment or system software therefore.

O.C. 3211-81, s. 1.

**130R97.** A separate class is hereby prescribed for all property included in Class 3 of Schedule B that a taxpayer has acquired after 31 March 1977 and before 1983 and that is trestles ancillary to railway track or grading.

O.C. 3211-81, s. 2.

**130R98.** A separate class must be created for each automobile owned by an individual and used in part to earn income from a business or property and in part for personal use, other than an automobile used by virtue of a permit for transportation of passengers for remuneration.

O.C. 1981-80, s. 130R98 ; 1983-80, s. 10.

**130R99.** A reference in this Title to a class mentioned in Schedule B includes a reference to the corresponding separate classes prescribed by this Chapter.

## CHAPTER VI PROPERTY NOT INCLUDED

**130R100.** The property described in this Chapter shall not be included for the application of this Title and of Schedule B and shall not give rise to any capital cost allowance.

**130R101.** Shall not be included for the application of this Title and of Schedule B, property :

(a) the cost of which is deductible in computing the taxpayer's income ;

(b) that is described in the taxpayer's inventory ;

(c) that was not acquired by the taxpayer for the purpose of gaining or producing income ;

(d) that was acquired by an expenditure in respect of which the taxpayer is allowed to a deduction in computing his income under sections 222 to 230 of the Act ;

(e) that is mentioned in section 134 of the Act and acquired after 31 December 1974 and in respect of which an amount disbursed or expended by the taxpayer for its use or maintenance is not deductible under the said section if such property is not property :

i. that the taxpayer was obliged to acquire under the terms of an agreement in writing entered into before 13 November 1974 ; or

ii. whose construction was commenced by the taxpayer before 13 November 1974 or was commenced under an agreement in writing entered into by him before that date if, in each case, it is completed substantially according to plans and specifications agreed to by the taxpayer before that date ;

(f) in respect of which an allowance is claimed and permitted in accordance with Title VII ;

(g) that was deemed by section 18 of the Income Tax Act (R.S.C., 1952, c. 148), as enacted by subsection 1 of section 8 of Chapter 32 of the Statutes of Canada, 1958, to have been acquired by the taxpayer and that did not vest in the taxpayer before the 1963 taxation year ; or

(h) of a life insurer and used or held by it in the carrying on of an insurance business outside Canada.

O.C. 1981-80, s. 130R101 ; 3926-80, s. 3.

**130R102.** In the case of a taxpayer who is a member of a partnership, the classes of property described in this Title and in Schedule B shall be deemed not to include any property that is an interest of the taxpayer in depreciable property of the partnership.

**130R103.** The classes of property described in Schedule B shall be deemed not to include the land upon which a property described therein was constructed or is situated.

**130R104.** Where the taxpayer is not a resident of Canada, the classes of property described in this Title and in Schedule B shall be deemed not to include property that is situated outside Canada.

## CHAPTER VII PARTICULAR CASES

### DIVISION I TIMBER LIMITS AND CUTTING RIGHTS

**130R105.** This Division shall apply with respect to a timber limit or a right to cut timber that is not a timber resource property.

**130R106.** A taxpayer may deduct in computing his income for a taxation year, in respect of the capital cost of

a timber limit or of a cutting right, the lesser of such undepreciated capital cost, before making any deduction under this Division, and of the amount computed under section 130R107.

**130R107.** The amount contemplated in section 130R106 shall be the aggregate of an amount computed on the basis of a rate determined under sections 130R108 to 130R110 per cubic metre of timber cut in the year and the lesser of :

(a) one tenth of the amount expended by the taxpayer after the commencement of his 1949 taxation year for surveys, cruises or preparation of prints, maps and plans for the purpose of obtaining a timber limit or cutting right, where such amount is included in the capital cost to him of the timber limit or cutting right ; or

(b) the amount so expended minus the amounts deducted by the taxpayer under this paragraph and paragraph a for his previous taxation years.

**130R108.** Where the taxpayer has not been granted an allowance in respect of a timber limit or cutting right in computing his income for a previous taxation year, the rate contemplated in section 130R107 shall be the amount determined by dividing :

(a) the capital cost of the limit or right minus the aggregate of the estimated value of the property if the merchantable timber were removed and the amount contemplated in paragraph a of section 130R107 ; by

(b) the quantity of timber, expressed in cubic metres of timber, in the timber limit, or that the taxpayer has obtained a right to cut, as shown by a *bona fide* cruise.

**130R109.** Where the taxpayer has been granted an allowance in respect of a timber limit or cutting right in computing his income for a previous taxation year, the rate computed in section 130R108 shall be, except where section 130R110 applies, the rate employed to determine the allowance for the last year for which an allowance was granted.

**130R110.** In the case described in section 130R109, where it is established that the quantity of timber that is in the limit or that the taxpayer has a right to cut is in fact substantially different from the quantity that was employed in determining the rate for the last year for which an allowance was granted, the rate contemplated in section 130R107 shall be the amount determined by dividing :

(a) the undepreciated capital cost to the taxpayer of the limit or right at the commencement of the year, minus

the estimated value of the property if the merchantable timber were removed ; by

(b) the estimated quantity of timber, expressed in cubic metres, that is in the limit or that could be subject to a cutting right, at the commencement of the year.

The same rule shall apply where it is established that the capital cost of the limit or cutting right is substantially different from the amount that was employed in determining the rate used for that last year.

**130R111.** In lieu of the deduction determined under sections 130R107 to 130R110, the taxpayer may elect for a taxation year that the deduction be the lesser of 100 \$ and the amount received by him in the taxation year from the sale of the timber.

## DIVISION II INDUSTRIAL MINERAL MINES

**130R112.** A taxpayer may deduct, in computing his income for a taxation year, the amounts provided in this Division in respect of the capital cost of an industrial mineral mine or of a right to remove industrial minerals from such mine, hereinafter respectively called “mine” and “right”.

**130R113.** The amount that may be deducted by a taxpayer under this Division shall be the lesser of the amount computed on the basis of a rate determined under sections 130R114 to 130R116 per unit of mineral mined in the taxation year, and that of the undepreciated capital cost to the taxpayer of the mine or right at the end of the taxation year, before making any deduction under this Division.

**130R114.** Where the taxpayer has not been granted an allowance in respect of a mine or right in computing his income for a previous taxation year, the rate contemplated in section 130R113 shall be the amount determined by dividing :

(a) his capital cost of the mine or right, minus the estimated value of the property if all merchantable mineable material were removed ; by

(b) the specified number of units of material that he acquired the right to remove or, in any other case, the number of units of merchantable mineable material in the mine, as estimated by a survey, when the mine or right was acquired.

**130R115.** Where the taxpayer has been granted an allowance in respect of a mine or a right in computing his income for a previous taxation year, the rate contem-

plated in section 130R114 shall be, except where section 130R116 applies, that employed to determine the allowance for the last year for which an allowance was granted.

**130R116.** In the case contemplated in section 130R115, where it is established that the number of units of material remaining to be mined in the previous taxation year was substantially different from that employed in determining the rate used for the last year for which an allowance was granted, the rate described in section 130R113 shall be the amount determined by dividing :

(a) the undepreciated capital cost to the taxpayer of the mine or right at the beginning of the year minus the estimated value of the property if all merchantable mineable material were removed ; by

(b) the specified number of units that the taxpayer had a right to remove, at the beginning of the year, or in any other case, the number of units of merchantable mineable material remaining in the mine at the beginning of the year, as estimated by a survey.

The same rule shall apply where it is established that the capital cost of the mine or right was substantially different from the amount that was employed in determining the rate used for that year.

**130R117.** In lieu of the deduction provided in sections 130R113 to 130R116, the taxpayer may elect, for the taxation year, that the deduction be the lesser of 100 \$ and the amount received by him in the year from the sale of mineral.

## DIVISION III EMPLOYEES AUTOMOBILE

**130R118.** An individual who is entitled to a deduction under section 62 or 63 of the Act in computing his income from an office or employment for a taxation year may deduct, in computing his income, an allowance on the capital cost of an automobile that he uses exclusively in carrying out his duties as if such automobile had been acquired and was used exclusively for the purpose of earning an income from a business or property, not exceeding the amount that would be so deductible under section 130R3.

**130R119.** An individual who is entitled to a deduction under section 62 or 63 of the Act in computing his income from an office or employment for a taxation year may deduct, in computing his income, an allowance on the capital cost of an automobile that he uses in part in carrying out his duties and in part for his personal use as if such

automobile had been acquired and was used in part to earn an income from a business or property and in part for personal use, not exceeding the amount that would be so deductible under section 130R3.

#### **DIVISION IV RAILWAY SIDINGS**

**130R120.** Where a taxpayer, other than an operator of a railway system, has made a capital expenditure pursuant to a contract or arrangement with an operator of a railway system under which a railway siding that does not become the taxpayer's property is constructed to provide service to the taxpayer's place of business or to a property acquired by the taxpayer for the purpose of gaining or producing income, the latter, in computing his income from the business or property for the taxation year, is allowed a deduction not exceeding 4% of any amount remaining, after deducting from the capital expenditure the aggregate of all amounts previously allowed as deductions in respect of the expenditure.

#### **TITLE VII DEPRECIATION WITH RESPECT TO FARMING AND FISHING**

**130R200.** A taxpayer who, in computing his income for a taxation year from farming or fishing, has availed himself of the provisions of the Corporation Tax Act (R.S.Q., 1964, c. 67) or of the Provincial Income Tax Act (R.S.Q., 1964, c. 69) and has deducted a part of the capital cost of his property used for the purpose of gaining or producing income for farming or fishing in accordance with the method allowed under Part XVII of the regulations approved pursuant to the Income Tax Act (R.S.C., 1952, c. 148) as enacted at 31 December 1971, may still use such method in respect of any such property acquired before 1972; for such purpose, this Part XVII of the said regulations shall apply to determine the amount that he may deduct under paragraph *a* of section 130 of the Act.

#### **TITLE VIII TERMINAL LOSS**

**130.1R1.** For the purposes of section 130.1 of the Act, the prescribed amount is 12 000 \$, unless it applies to an automobile acquired by the taxpayer before 19 April 1978, an automobile used by virtue of a permit for transportation of passengers for remuneration or an automobile designed to be leased to a person by the taxpayer where, in the latter case, the principal business of the taxpayer is the leasing of automobiles to persons dealing with him at arm's length, in which case the amount prescribed is the

capital cost of the automobile to him, as otherwise determined.

O.C. 1981-80, s. 130.1R1; 1983-80, s. 11.

#### **TITLE IX RENTAL EXPENSES**

**133.2R1.** For the purposes of section 133.2 of the Act, the prescribed amount is equal to the proportion represented by the ratio between the use of the automobile to earn income from a business or property and the total use :

(a) 4 800 \$, where the leasing expense contemplated therein is incurred following a contract signed after 18 April 1978 respecting an automobile other than an automobile used by virtue of a permit for transportation of passengers for remuneration; or

(b) the amount of the leasing expenses contemplated therein, in the other cases.

O.C. 1981-80, s. 133.2R1; 1983-80, s. 11.

#### **TITLE X OTHER DEDUCTIONS**

#### **CHAPTER I CONTRIBUTIONS TO A REGISTERED RETIREMENT PLAN**

**137R1.** In this Chapter, "total payroll" means the aggregate of salaries or wages paid in the year by the employer to his employees who are included in the retirement plan, and "employer's contribution" means the amount paid by the employer in the year or within 120 days from the end of the year under a retirement plan in respect of services rendered by his employees in the year.

**137R2.** For the purposes of section 137 of the Act, the deductible amount shall be computed as follows :

(a) determine, in respect of each employee benefiting from the employer's contribution, the amount that is the lesser of the amount paid in the year by the employer as salary or wages to the employee and that proportion of the total payroll that 5 500 \$ is of the employer's contribution;

(b) determine, in respect of each employee contemplated under paragraph *a*, the amount that is that proportion of the amount determined under the said paragraph



in respect of that employee that the employer's contribution is of the total payroll ; and

(c) add the amounts determined under paragraph b for each employee.

O.C. 1981-80, s. 137R2 ; 1983-80, s. 12.

**137R3.** Notwithstanding section 137R2, the employer may elect to determine the deductible amount as follows :

(a) determine, in respect of each employee benefiting from the employer's contribution, the amount that is the lesser of 5 500 \$ and the amount representing the actual cost to the employer of benefits under the plan in respect of services rendered by that employee ; and

(b) add the amounts determined under paragraph a for each employee.

O.C. 1981-80, s. 137R3 ; 1983-80, s. 13.

## CHAPTER II DEDUCTION OF TAXES ON INCOME FROM MINING OPERATIONS

**143R1.** For the purposes of this Chapter, "mine" includes any work or undertaking in which mineral ore is extracted or produced, including a quarry ; also, "mineral ore" includes all unprocessed minerals or mineral bearing substances.

**143R2.** "Minerals" means, for the purposes of this Chapter, minerals other than minerals obtained from a mineral resource but does not include petroleum, natural gas or related hydrocarbons.

**143R3.** In this Chapter, "mining operations" means the extraction or production of mineral ore from or in any mine ; it also includes its transportation to the point of egress from the mine, including processing thereof prior to or in the course of such transportation ; however, it does not include any processing thereof after removal from the mine.

**143R4.** "Processing of mineral ore", in this Chapter, includes all forms of beneficiation, smelting and refining, including transportation and distribution ; however, it does not include any of these operations that are performed with respect to mineral ore before it is removed from the mine.

**143R5.** For the purpose of section 143 of the Act, a taxpayer may deduct, in computing his income for a taxation year, an amount equal to the lesser of the aggregate of the taxes paid to a province or a municipality in that prov-

ince in respect of his income derived from mining operations in that province for the year or that proportion of such taxes that the income he derived from mining operations for the year in the province is of his income in respect of which such taxes were paid.

For the purposes of this section, the taxes paid to a municipality in a province shall include only those paid to such municipality in lieu of taxes on property or any interest in property other than the taxpayer's residential property.

**143R6.** Where the taxpayer has no source of income other than mining operations, the income derived from his mining operations in a province for a taxation year is the amount that would be his income for the year otherwise determined if no deduction were allowed in computing his income under section 143 of the Act and sections 130R112 to 130R117.

**143R7.** Where the taxpayer has sources of income other than from mining operations, the income that he derived from mining operations in a province is the amount that would be his income for the year otherwise determined if no deduction referred to in section 143R6 was allowed in computing his income, less the aggregate of :

(a) his income for the year from all sources other than mining, processing and sale of mineral ores, minerals and products produced therefrom ; and

(b) an amount equal to 8% of the original cost to the taxpayer of properties described in Schedule B and used by him in the year in the processing of mineral ores, minerals or a product derived therefrom, or, if that amount is greater than 65% of the income remaining after deducting the amount computed under paragraph a, an amount equal to 65% of such remainder, or, if that amount is less than 15% of that remainder, an amount equal to 15% of the remainder.

**143R8.** For the purposes of section 143 of the Act, a taxpayer may deduct, in computing his income for a taxation year, an amount equal to the amount by which the taxes contemplated in section 143R5 and paid to the Gouvernement du Québec exceeds that portion of the said taxes deductible under section 143R5.

**143R9.** Taxes are deductible under this Chapter only if they are imposed under an Act or a regulation whose application is restricted to the taxpayer engaged in mining operations.

### CHAPTER III DEDUCTION IN RESPECT OF RESOURCE PROFITS

**145R1.** For the purposes of section 145 of the Act, a taxpayer may deduct, in computing his income for a taxation year, an amount equal to 25% of his aggregate resource profits for the year in respect of a mining business within the meaning of sections 360R12 and 360R13 and of his resource profits for the year in respect of an oil business within the meaning of sections 360R14 and 360R15, computed as if section 360R12 did not contain paragraph *a* or subparagraph iii of paragraph *b*, as if sections 360R13 and 360R15 did not contain paragraphs *a* and *c*, as if section 360R14 did not contain paragraph *a* and as if no deduction was made in computing these resource profits pursuant to sections 145, 160 and 163 of the Act.

**145R2.** Where, in computing the income for a taxation year of a taxpayer who is a member of a partnership, a deduction is granted in computing the income of the partnership pursuant to section 145 of the Act, no additional deduction may be made under that section by the taxpayer or any other person, including a member of the partnership, concerning any amount in respect of which such deduction was made.

### CHAPTER IV ALLOWANCES

**152R1.** For the purposes of this Chapter, the expressions “reinsurance commission” and “policy net premium” have the meaning given to them by section 840R1 and the expression “Superintendent of Insurance” has the meaning given to it by section 835 of the Act.

O.C. 1981-80, s. 152R1 ; 3926-80, s. 4.

**152R2.** For the purposes of section 152 of the Act, an insurer may, in computing its income arising for a taxation year from the carrying on of an insurance business other than a life insurance business, deduct as allowances in respect of insurance policies such amounts as are provided for in this Chapter.

O.C. 1981-80, s. 152R2 ; 3926-80, s. 4.

**152R3.** The amounts computed under this Chapter are so computed on a net amount basis after deduction of reinsurance ceded.

O.C. 3926-80, s. 4.

**152R4.** In respect of a policy that insures a risk related to a home warranty or lease guarantee or to a financial loss of a lender on a loan made on the security of real property, an insurer may deduct an amount not exceeding the lesser of the unearned portion of the net premium for the policy at the end of the year, determined in the manner required for the purposes of its annual report for the year to the Superintendent of Insurance, or the unearned portion of the net premium for the policy, determined in the manner required for the purposes of its annual report for the 1977 fiscal period to the Superintendent of Insurance.

O.C. 3926-80, s. 4.

**152R5.** In respect of a policy that is not mentioned in section 152R4, an insurer may deduct an amount not exceeding the unearned portion of the net premium for the policy at the end of the year, determined by apportioning equally that premium over the period to which it pertains.

O.C. 3926-80, s. 4.

**152R6.** In respect of a policy under which a claim of settlement has been made or is likely to be so following an event occurred before the end of the year, an insurer may deduct an amount not exceeding the lesser of the amount of the allowance in respect of that claim as declared in its annual report for the year to the Superintendent of Insurance or a reasonable amount in respect of that claim at the end of the year.

O.C. 3926-80, s. 4.

**152R7.** In respect of a policy of which all or a portion of a risk thereunder was reinsured, or all or a portion of a risk thereunder was assumed by an insurer pursuant to a reinsurance contract and was subsequently reinsured, an insurer may deduct an amount not exceeding the unearned portion, at the end of the year, of the aggregate of reinsurance commissions in respect of the policy, determined by apportioning equally those commissions over the period to which they pertain.

O.C. 3926-80, s. 4.

**152R8.** In respect of a policy that insures a risk related to an embezzlement, a security, the nuclear energy or a financial loss of a lender in respect of a loan made on the security of real property, an insurer may deduct, as additional allowance, an amount, other than an amount claimed under another provision of this Chapter, not exceeding the lesser of the amount of the additional allowance in respect of the policy, determined in the manner required for the purposes of its annual report for the year to the Superintendent of Insurance, or the amount of an allowance in respect of that additional allowance, deter-

mined in the manner required for the purposes of its annual report for the 1977 fiscal period to the Superintendent of Insurance of Canada.

O.C. 3926-80, s. 4.

**152R9.** In respect of a non-cancellable or guaranteed renewable sickness and accident insurance policy, an insurer may deduct, in addition to other amounts claimed under this Chapter, an amount not exceeding the lesser of the amount of the allowance that it has declared in its annual report for the year to the Superintendent of Insurance, in respect of a risk insured by the policy at the end of the year, or a reasonable amount in respect of that risk.

O.C. 3926-80, s. 4.

**152R10.** In respect of group sickness and accident insurance policies, an insurer may deduct, in addition to other amounts claimed under this Chapter, an amount not exceeding the product obtained when the amount deducted, pursuant to section 152 of the Act, in computing its income for the 1977 taxation year in respect of such policies, other than an amount deducted as allowance for unpaid claims of settlement or for unearned premiums, is multiplied by the proportion that the number of months included in the period commencing on the first day of its taxation year and ending on the last day of its 1986 taxation year is of 120.

O.C. 3926-80, s. 4.

**152R11.** Notwithstanding section 152R1 as it applied to an insurer's 1977 taxation year, the amount, other than the one of an allowance for unpaid claims of settlement or for unearned premiums, that an insurer may deduct, for the purposes of section 152 of the Act, in computing its income for the 1977 taxation year, in respect of group sickness and accident policies, is the amount, other than an allowance for unpaid claims of settlement or for unearned premiums, that it has deducted in respect of those policies, pursuant to such section 152, in its fiscal return that it should file for its 1976 taxation year pursuant to section 1000 of the Act.

O.C. 3926-80, s. 4

## CHAPTER V QUADRENNIAL SURVEY AND REPRESENTATION EXPENSES

**154R1.** A taxpayer may deduct, as an allowance for the expenses which he must incur in the survey of a vessel, one-quarter of the estimate of the expenses of the survey for the third taxation year preceding the taxation year during which a survey is scheduled to occur ; he may deduct one-half of such estimate for the second taxation year

preceding the survey and  $\frac{3}{4}$  for the taxation year preceding the survey.

**154R2.** Where the quadrennial or special survey of a vessel has not, at the end of the year in which a survey is scheduled to occur, been completed to the extent that the vessel is permitted to proceed on a voyage, the taxpayer contemplated in section 154R1 may deduct the amount remaining after deducting from the estimate of the expenses the amount of the expenses actually incurred in the year for the survey.

**154R3.** The estimate of expenses of survey contemplated in sections 154R1 and 154R2 shall be made in a reasonable manner by the taxpayer at the time of filing his fiscal return for the third taxation year preceding the taxation year in which a quadrennial survey is scheduled to occur, taking into account the costs, charges and expenses which might be necessarily incurred by reason of that survey ; however, the taxpayer shall not, in such estimate, take into account the costs, charges, and expenses for which he may reasonably obtain directly or indirectly, and from any source whatever, reimbursement, recoupment, recovery or indemnification.

**154R4.** In this Chapter, a survey means the dry-docking of a vessel, the examination and inspection of its hull, boilers, machinery, engines and equipment by an inspector or a surveyor.

A survey also includes any operation on the said components of the vessel pursuant to an order, requirement or recommendation from the inspector or surveyor as the result of the examination or inspection, where such operation is necessary for obtaining a safety and inspection certificate in respect of the vessel pursuant to the Canada Shipping Act (R.S.C., 1970, c. S-9) or for retaining the character assigned to it in the registry book of a classification society.

**154R5.** In this Chapter, a quadrennial survey means a periodical survey, not being an annual survey nor a survey coinciding as to time with the construction of a vessel, made in accordance with the rules of a classification society or pursuant to the Canada Shipping Act (R.S.C., 1970, c. S-9).

**154R6.** For the purposes of section 154R4 and 154R5, the expression :

(a) “surveyor” means a surveyor to a classification society ;

(b) “inspector” means an inspector of vessels appointed under the Canada Shipping Act (R.S.C., 1970, c. S-9) ; and

(c) “classification society” means a society or association for the classification and registry of vessels approved pursuant to the said Act.

**156R1.** The taxpayer shall make the election contemplated under section 156 of the Act, in respect to the deduction of representation expenses, by filing with the Minister by registered or certified mail and in duplicate a letter specifying the amount established in accordance with section 155 of the Act in respect of which the election is being made, and in the case of a corporation, a certified copy of the resolution of the directors authorizing the election to be made.

## CHAPTER VI ADVERTISING EXPENSES

### DIVISION I ADVERTISEMENTS IN NEWSPAPERS AND PERIODICALS

**159R1.** For the purposes of this Division, an edition is Canadian when an issue, including a special issue, is typeset, published and printed in Canada and is edited in Canada by individuals residing in Canada ; the same principle applies even when the type for the advertisements is not set in Canada.

**159R2.** A Canadian issue of a newspaper does not cease to qualify as such even if the type for the features is not set in Canada and if the comics supplement is not printed in Canada.

**159R3.** An issue of a periodical that is produced or published under a licence granted by a person who produces or publishes issues of a periodical printed, edited or published outside of Canada or of which more than 20% of the contents, excluding advertisements, are the same as the contents of an issue of a periodical printed, edited or published outside of Canada, is deemed not to be a Canadian issue.

**159R4.** For the purposes of this Division, a newspaper or periodical is Canadian when the exclusive right to produce or publish an issue thereof is held by :

(a) a Canadian citizen ;

(b) a partnership of which at least  $\frac{3}{4}$  of the partners are Canadian citizens and in which at least  $\frac{3}{4}$  of the value of the partnership properties are owned by Canadian citizens ;

(c) an association in which at least  $\frac{3}{4}$  of the membership is made up of Canadian citizens ;

(d) Her Majesty in right of Canada or a province, or a Canadian municipality ; or

(e) a corporation that is incorporated under the laws of Canada or a province, of which the chairman or other chief officer as well as  $\frac{3}{4}$  of the directors or other similar officers are Canadian citizens and of which at least  $\frac{3}{4}$  of the shares having full voting rights under all circumstances, and at least  $\frac{3}{4}$  of the paid-up capital are owned by Canadian citizens or by corporations which are not controlled in any manner whatsoever by citizens of a country other than Canada.

**159R5.** Where the right to produce or publish a newspaper or a periodical is held by a person, partnership or association contemplated in section 159R4 on behalf of a trust or an estate, such newspaper or periodical is not Canadian unless every beneficiary of such trust or estate is contemplated in the said section.

**159R6.** A newspaper or periodical which was at any time after 30 June 1965 a Canadian newspaper or periodical and subsequently ceases to qualify as such, shall nevertheless be deemed to be Canadian until the expiration of the twelfth month following the month in which it so ceased to be a Canadian newspaper or periodical.

**159R7.** The deduction contemplated in paragraph *a* of section 159 of the Act is allowed in the case of an issue which is not Canadian if it is an advertisement in a special issue or edition of a newspaper where such an issue or edition is devoted to features or news primarily concerning Canada and where the publishers of such newspaper do not publish such an issue or edition more frequently than twice a year.

### DIVISION II BROADCAST ADVERTISEMENTS

**159R8.** For the purposes of this Division :

(a) “foreign broadcasting undertaking” means a broadcasting transmitting undertaking or a network operation located outside Canada or on a ship or aircraft not registered in Canada ;

(b) "operation of a broadcasting network" includes any operation involving 2 or more broadcasting undertakings whereby control over all or any part of the programs or program schedules is delegated to an operator.

**159R9.** The deduction contemplated in paragraph *b* of section 159 of the Act is allowed in respect of an amount contemplated therein, laid out or spent before 22 September 1977, for an advertisement intended primarily to a market outside Canada and broadcast by a foreign broadcasting undertaking pursuant to a written agreement entered into :

(a) not later than 23 January 1975 ; or

(b) after 23 January 1975, but before 22 September 1976, if the agreement was not longer than one year, and if the terms of the agreement explicitly forbid extending or renewing it.

## CHAPTER VII INTEREST AND LOANS

**160R1.** Under paragraph *c* of section 160 of the Act, a taxpayer may deduct the interest paid by him to the extent that it relates to an amount paid to the taxpayer under an Appropriation Act of the Federal Government and according to the terms and conditions approved by the Treasury Board of the said Government for the purpose of advancing or sustaining the technological capability of a Canadian industry.

The same rule applies to the extent where such interest relates to an amount paid to the taxpayer under the northern mineral exploration assistance regulations made under an Appropriation Act of the Federal Government that provides for payments in respect of the Northern Mineral Grants Program.

**170R1.** The aggregate of the amounts contemplated under section 170 of the Act with respect to a corporation is the aggregate of :

(a) the undistributed earnings of the corporation at the beginning of the year, except to the extent that those earnings include undistributed earnings of another corporation ;

(b) the contributed surplus of the corporation at the beginning of the year ; and

(c) the greater of the paid-up capital of the corporation at the beginning of the year or its paid-up capital at the end of the year.

**180R1.** A taxpayer may make the election mentioned under sections 180 and 181 of the Act by filing with the

Minister by registered or certified mail and in duplicate a letter specifying the section under which he is making the election and the amount in respect of which the election is being made and, in the case of a corporation, a certified copy of the resolution of the directors authorizing this election.

## CHAPTER XI SPECIAL CASES

**192R1.** For the purposes of the first paragraph of section 192 of the Act, section 985 of the said Act applies to every Québec or Canada Crown corporation with the exception of the following corporations :

- (a) St. Lawrence Seaway Authority ;
- (b) Atlantic Pilotage Authority ;
- (c) Great Lakes Pilotage Authority Limited ;
- (d) Laurentian Pilotage Authority ;
- (e) Pacific Pilotage Authority ;
- (f) Air Canada ;
- (g) Federal Mortgage Exchange Corporation ;
- (h) National Railways as defined in the Canadian National-Canadian Pacific Act (R.S.C., 1952, c. 39) ;
- (i) Seaway International Bridge Corporation Ltd. ;
- (j) Eldorado Aviation Limited ;
- (k) Eldorado Nuclear Limited ;
- (l) Freshwater Fish Marketing Corporation ;
- (m) Petro-Canada ;
- (n) Canada Mortgage and Housing Corporation ;
- (o) Canada Deposit Insurance Corporation ;
- (p) Farm Credit Corporation ;
- (q) Cape Breton Development Corporation ;
- (r) Northern Transportation Company Limited ;
- (s) Polysar Corporation Limited ;
- (t) Export Development Corporation ;
- (u) Canadian Broadcasting Corporation ;
- (v) Telelobe Canada ;
- (w) Via Rail Canada Inc.

O.C. 1981-80, s. 192R1 ; 3926-80, s. 5.

**192R2.** For the purposes of the third paragraph of section 192 of the Act, a prescribed corporation is a corporation that is mentioned in paragraphs *a* to *w* of section 192R1.

O.C. 3926-80, s. 5.

**213R1.** For the purposes of section 213 of the Act, a housing act means the Family Housing Act (R.S.Q., c. H-1) the Canadian Mortgage and Housing Corporation Act (R.S.C., 1970, c. C-16 and am.) as well as the housing Acts as defined in the said Canadian Mortgage and Housing Corporation Act.

**221R1.** The prescribed class for the purposes of section 221 of the Act is the one prescribed by section 130R69.

**221R2.** The uniform classification and system of accounts and returns are those prescribed by the Canadian Transport Commission under the authority of the Railway Act (R.S.C., 1970, c. R-2).

**222R1.** For the purposes of section 222 of the Act, “scientific research” means systematic investigation or search carried out in a field of science or technology by means of basic or applied research undertaken for the advancement of scientific knowledge or by means of use of the results of research for the purpose of creating new or improving existing materials, devices or products.

**222R2.** The scientific research mentioned in section 222R1 includes activities with respect to engineering or design, operations research, mathematical analysis or computer programming and psychological research, if such activities are undertaken directly in support of basic or applied research and of the use described in the said section.

However, it does not include activities with respect to :

- (a) market research or sales promotion ;
- (b) quality control or routine testing of materials, devices or products ;
- (c) research in the social sciences or the humanities ;
- (d) prospecting, exploration or drilling for minerals, petroleum or natural gas ;

(e) the commercial production of a new or improved material, device or product, or the commercial use of a new or improved process ;

(f) style changes ; or

(g) routine data collection.

**224R1.** The taxpayer may deduct an amount contemplated in section 224 of the Act to the extent that such amount is by way of repayment of amounts paid to him by the Federal Government or one of its agencies under an appropriation Act and on terms and conditions approved by the Treasury Board of the said government.

**225R1.** The prescribed amount contemplated in section 225 of the Act is an amount equal to that computed for the year in respect of the taxpayer under paragraph *e* of subsection 1 of section 37 of the Income Tax Act (R.S.C., 1952, c. 148).

O.C. 1983-80, s. 14.

**230.1R1.** For the purposes of paragraph *e* of section 230.1 of the Act, scientific research means the research described in sections 222R1 and 222R2.

O.C. 1983-80, s. 14.

**230.1R2.** Expenses prescribed for the purposes of paragraph *b* of section 230.1 of the Act are :

(a) an expenditure of a current nature incurred by a corporation for the general administration or management of a business ;

(b) an expenditure of a current nature incurred by a corporation for the maintenance and upkeep of premises, facilities or equipment to the extent that such expenditure is not attributable to the prosecution of scientific research ;

(c) an expenditure of a capital nature incurred by a corporation to acquire a qualified property within the meaning of subsection 10 of section 127 of the Income Tax Act (R.S.C., 1952, c. 148) ;

(d) an expenditure of a capital nature incurred by a corporation to acquire property, except where that expenditure is incurred for the prosecution of scientific research or for supplying facilities required for such research, and where it can be wholly attributable to that prosecution or that supplying ;

(e) an expenditure incurred to acquire rights in scientific research or derived from such research ; or

(f) an expenditure related to scientific research in respect of which an amount is deductible under sections 710 to 716 of the Act.

O.C. 1983-80, s. 14.

**230.1R3.** An expenditure contemplated in paragraph *a* of section 230.1R2 also includes :

(a) administrative salary or wages, including fringe benefits, for a person whose duties are not wholly directed to the prosecution of scientific research ;

(b) legal fees or accounting fees ;

(c) an amount contemplated in sections 147, 148, 160, 161, 163, 176 and 179 of the Act and in paragraphs *a* and *b* of section 157 of the Act ;

(d) entertainment expenses ;

(e) advertising or selling expenses ;

(f) expenses related to a convention ;

(g) fees or dues payable for membership in a scientific or technical organization ; and

(h) fines or penalties.

O.C. 1983-80, s. 14.

**230.1R4.** An expense contemplated in paragraph *a* or *b* of section 230.1R2 does not include an expense contemplated therein incurred by a corporation that obtains all or substantially all of its income from the prosecution of scientific research or the sale of rights in scientific research carried on by it or derived from such research.

O.C. 1983-80, s. 14.

**230.2R1.** For the purposes of section 230.2 of the Act, a corporation is associated with another corporation during a taxation year where at any time during that year :

(a) one of the corporations controls the other ;

(b) they are controlled by the same person or the same group of persons ;

(c) each of them is controlled by one person and the person controlling one is related, within the meaning of sections 17 to 21 of the Act, to the person controlling the other, and one of those persons directly or indirectly owns at least 10% of the issued shares of any class of the capital stock of each corporation ;

(d) one of them is controlled by a related person, within the meaning of sections 17 to 21 of the Act, to each member of a group of persons controlling the other corporation, and that person or group directly or indirectly owns at least 10% of the issued shares of any class of the capital stock of each corporation ; or

(e) each of them is controlled by a related group within the meaning of section 17 of the Act and each member of one of the related groups is related, within the meaning of sections 17 to 21 of the Act, to all the members of the other related group, and either of those related groups directly or indirectly owns at least 10% of the issued shares of any class of the capital stock of each corporation.

Likewise, where 2 corporations are associated with the same corporation at the same time in a taxation year, or are deemed to be so by virtue of this paragraph, those 2 corporations are deemed to be associated with each other at that time.

However, a corporation is deemed not to be associated with another corporation during a taxation year of the corporation at the end of which it is bankrupt within the meaning of section 777 of the Act.

O.C. 1983-80, s. 14.

**230.2R2.** Where, were it not for this section, 2 corporations would be associated with each other during a taxation year by reason of being controlled by the same trustee or the same executor, and it is established, to the satisfaction of the Minister, that the control was not acquired as a result of one or more trust or estates created by the same individual or by individuals not dealing with each other at arm's length, and the trust or estate under which the trustee or the executor acquires control of each corporation arose only upon the death of the individual creating the trust or the estate, the corporations are deemed not to be associated with each other during that year.

O.C. 1983-80, s. 14.

**230.2R3.** Where, were it not for this section, 2 corporations would only be associated with each other during a taxation year by reason that one of them is a trustee under a trust pursuant to which the other corporation is controlled, the corporations are deemed not to be associated with each other during that year unless, at any time during the year, a settlor of the trust controls or is a member of a related group, within the meaning of section 17 of the Act, that controls the corporation that is trustee under the trust.

O.C. 1983-80, s. 14.

**230.2R4.** Where, were it not for this section, a particular corporation would be associated with another corporation during a taxation year by reason of being controlled by the other corporation or by reason of both of the corporation being controlled by the same person, at a particular time during that year, and it is established to the satisfaction of the Minister that the conditions described in the second paragraph have been fulfilled, the corporations are deemed not to be associated with each other during that year.

The conditions described in the first paragraph are :

(a) that there is, at that particular time, an agreement or arrangement enforceable providing that, on the occurrence of an event or following the fulfilment of a condition that, in accordance with reasonable expectations, will be satisfied or happen, the particular corporation ceases to be controlled by the corporation or person who controls the particular corporation and becomes controlled by a person or group of persons with whom or with each member of which, as the case may be, the corporation or the person who controls the particular corporation is, at that particular time, dealing at arm's length ; and

(b) that the main purpose of the control contemplated in the first paragraph is, at that particular moment, the safeguarding of rights or interests of the corporation or the person who controls the particular corporation respecting either a loan made by the corporation or the person who controls the particular corporation and the whole or any part of the principal amount of which was unpaid at that particular time, or shares of the capital stock of the particular corporation which the corporation or the person who controls the particular corporation owns at that particular time and that must, under the enforcement agreement or arrangement contemplated in paragraph *a*, be redeemed by the particular corporation or be purchased by the person or the group of persons contemplated in paragraph *a* that is acquiring control of the particular corporation.

O.C. 1983-80, s. 14.

**230.2R5.** For the purposes of sections 230.2R1 to 230.2R4, paragraphs *a* to *c* of section 20 of the Act apply.

O.C. 3926-80, s. 6.

## TITLE XII CAPITAL GAINS

### CHAPTER I GENERALITIES

**232R1.** For the purposes of the second paragraph of section 232 of the Act, a cultural property means a prop-

erty which complies with the criteria set out in paragraphs *b* and *c* of subsection 3 of section 23 of the Cultural Property Export and Import Act (S.C. 1974-75-76, c. 50) as determined by the Canadian Cultural Property Export Review Board and that has been disposed of to an institution or a public authority in Canada which is, at the time of disposal, designated by the Secretary of State of Canada under subsection 2 of section 26 of that Act for general purposes or for a purpose related to that property.

**232R2.** A cultural property also includes a property that is, at the time of disposal, recognized in accordance with section 16 of the Cultural Property Act (R.S.Q., c. B-4), or classified in accordance with sections 24 to 29 of that Act, and that has been disposed of to an institution or public authority contemplated in section 232R1.

**232R3.** For the purposes of section 232 of the Act, a life annuity contract means a contract described in sections 121R1 to 121R3.

**242R1.** For the purposes of section 242 of the Act, the right to receive one of the following amounts is a prescribed property of the taxpayer in respect of a taxation year :

(a) a pension benefit ;

(b) payment of a benefit under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) or under an equivalent plan within the meaning of such Act ;

(c) a payment of an allowance or a benefit described under section 311 of the Act ;

(d) a payment under a registered retirement savings plan, a new plan contemplated in section 914 of the Act, a registered home ownership savings plan or a registered retirement income fund ;

(e) a payment under an income-averaging annuity contract, the proceeds of the redemption, cancellation, sale or other disposition of such contract, or an amount deemed to have been received under section 346 of the Act ; or

(f) an annuity payment not described elsewhere in this section.

O.C. 1981-80, s. 242R1 ; 2456-80, s. 5.

**243R1.** The taxpayer shall make the election contemplated in section 243 of the Act by filing with the Minister a return in the prescribed form on or before the day on which the taxpayer is required, under the Act, to file his fiscal return for the year in which he ceased to be resident in Canada.



In the case of a corporation, the return in the prescribed form must be filed in duplicate and accompanied by a certified true copy of the resolution of its directors authorizing it to make such election, where the latter are entitled to administer the affairs of the corporation or, otherwise, of the authorization of the making of the election by the person entitled to administer the affairs of the corporation.

**248R1.** For the purposes of section 248 of the Act, any transfer of a property governed by a common law jurisdiction which does not entail a change in the beneficial ownership thereof is not a disposition of property.

Similary, any transfer of a property governed by civil law which does not entail a change in the right of the person who has the full ownership thereof, although such property by subject to a servitude, or in the right of the usufructuary, the emphyteutic lessee, an institute in a substitution or a beneficiary in a trust, is not a disposition of property.

**248R2.** Section 248R1 shall not apply to the transfer of property by a person to a trust governed by a profit sharing plan, a deferred profit sharing plan, a registered retirement savings plan, a registered home-ownership savings plan or a registered retirement income fund where that person is, immediately after such transfer, a beneficiary of one of those plans or that fund, nor to the transfer of a property by a trust governed by one of those plans or by that fund to a beneficiary thereof.

O.C. 1981-80, s. 248R2 ; 1983-80, s. 15.

## CHAPTER II SECURITIES DEEMED NOT TO BE A CANADIAN SECURITY

**250.2R1.** For the purposes of section 250.2 of the Act, a prescribed security, for a taxpayer contemplated in section 250.1 of the Act, is :

(a) a share of the capital stock of a corporation, other than a public corporation, whose value at the time of its disposition by the taxpayer may reasonably be attributable, in whole or in part to real property owned by the corporation, a person other than the corporation or a partnership ;

(b) a bond, debenture, bill, note, hypothec, mortgage or other similar obligation, issued by a corporation, other than a public corporation, where at any time before the disposition of the security, the taxpayer was not dealing at arm's length with the corporation ;

(c) a share, bond, debenture, bill, note, hypothec, mortgage or other similar obligation, acquired by the taxpayer in a transaction with a person with whom he does not deal at arm's length or in a transaction to which sections 518 and 529 of the Act apply ;

(d) a share acquired by the taxpayer in the cases contemplated in section 419 of the Act ; or

(e) a security described in paragraph c acquired by the taxpayer as proceeds of disposition for a security described in paragraph a to d or as a result of one or several transactions that may reasonably be considered to have been an exchange or substitution of the security for a security contemplated in these paragraphs.

## CHAPTER III PROCEEDS OF DISPOSITION

**251R1.** For the purposes of section 251 of the Act, proceeds of disposition of a property do not include an amount deemed to be a dividend paid under subsection 1 of section 212.1 of the Income Tax Act (R.S.C., 1952, c. 148).

## CHAPTER IV ADJUSTED COST BASE AND PRINCIPAL RESIDENCE

**257R1.** For the purposes of paragraph d of section 257 of the Act, a taxpayer shall not deduct the excess contemplated therein to the extent that it relates to any assistance that would be described in section 101R1 if that section applied to any capital property and also referred to a deduction allowed under sections 773 or 774 of the Act.

**272R1.** A taxpayer shall designate a residence as being his principal residence in the manner prescribed under section 274R1.

**273R1.** An individual makes the election contemplated under paragraph b of section 273 of the Act by filing, with his fiscal return for the taxation year during which he disposed of a lot of land contemplated under said section and which included a property that was his principal residence, a letter signed by him :

(a) stating that he so elects ;

(b) stating the number of taxation years ending after the time referred to in subsection 1 of section 271 of the Act during which the said property was his principal residence while he was resident in Canada ; and

(c) describing the property with sufficient details to allow proper identification of the property designated as his principal residence.

O.C. 1981-80, s. 273R1 ; 3926-80, s. 7.

**274R1.** For the purposes of section 274 of the Act, the designation, in respect of a principal residence, shall be made by the taxpayer in his fiscal return for the taxation year during which he disposed of such a property or during which he has granted an option to purchase it.

## TITLE XIII OTHER SOURCES OF INCOME

**313.1R1.** The Canadian Home Insulation Programme provided for in Part LV of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148) is a prescribed programme respecting home insulation for the purposes of section 313.1 of the Act.

**317R1.** For the purposes of section 317 of the Act, the following programmes are prescribed :

(a) any programme under the following Statutes of Québec :

- i. Social Aid Act (R.S.Q., c. A-16) ;
- ii. the Act respecting health services and social services (R.S.Q., c. S-5) ; and
- iii. the Act respecting child day care (S.Q., 1979, c. 85 ; after consolidation : R.S.Q., c. S-4.1) ;

(b) any programme under the following Federal statutes :

- i. Blind Persons Act (R.S.C., 1970, c. B-7) ;
- ii. Canada Assistance Plan (R.S.C., 1970, c. C-1) ;
- iii. Disabled Persons Act (R.S.C., 1970, c. D-6) ; and
- iv. Unemployment Assistance Act (R.S.C., 1970, c. U-1) ;

(c) any programme under the Supplementary Allowance Act of Alberta (R.S.A., 1955, c. 326) ;

(d) any programme under the Saskatchewan Assistance Act (R.S.S., 1966, c. 32) with respect to payments of supplementary allocations contemplated under section 46 of the Saskatchewan Assistance Regulations ; and

(e) any programme of Manitoba providing for social assistance payments, on a means or needs test basis, under

sections 17 to 28 of the Social Services Administration Act of that Province (S.M., 1974, c. 34).

O.C. 1981-80, s. 317R1 ; 3926-80, s. 8.

**328R1.** For the purposes of paragraph c of section 328 of the Act, a prescribed right, licence or privilege is a right, licence or privilege to explore for, drill for or take in Canada petroleum, natural gas or other related hydrocarbons, except coal, where such right, licence or privilege was acquired by the taxpayer, at the time indicated in section 328R3, under an agreement or other contract or arrangement described in section 328R2.

**328R2.** Section 328R1 shall apply only if, under the agreement or other contract or arrangement, the only acquired rights, licences or privileges contemplated therein was acquired to explore for, drill for or take materials or substances, whether liquid or solid, whether hydrocarbons or not, produced in association with the petroleum, natural gas or other related hydrocarbons except coal, or found in any water contained in any oil or gas reservoir, or in respect of the right to enter upon, use and occupy so much of the land as may be necessary for the purpose of exploring such right, licence or privilege.

**328R3.** The time contemplated in section 328R1 is any time prior to 1972, where the taxpayer is a corporation described in section 329 of the Act, or an association, partnership or syndicate described in section 329R1, or any time after 10 April 1962 and prior to 1972, in all other cases.

**329R1.** For the purposes of section 329 of the Act, a prescribed person includes, in addition to a person within the meaning of section 1 of the Act, an association, partnership or syndicate formed for the purposes of exploring or drilling for petroleum or natural gas.

## TITLE XIV RULES RESPECTING THE COMPUTATION OF INCOME

### CHAPTER I CAPITAL RETURN

#### DIVISION I GENERAL RULE

**336R1.** For the purposes of paragraph f of subsection 1 of section 336 of the Act, the capital return shall be, in the case of an annuity contract for a term of years certain, that proportion of each annuity payment that the purchase price of the contract is of the total of the payments to be made under the contract.

**336R2.** In the case of an annuity contract dependent in whole or in part on the survival of a person, the capital return shall be that proportion of each annuity payment that the purchase price of the contract is of the total of the payments that are reasonably expected to be made under such contract, such payment being computed in accordance with the “1937 Standard Annuity Table” as published in volumes XXXIX and XL of the “Transactions of the Actuarial Society of America” relying on the complete expectations of life.

**336R3.** For the purposes of section 336R2, the age of a person at a particular time shall be determined by subtracting the calendar year of his birth from the calendar year during which such date occurs and by subtracting 2 more years where payments are to commence after 1971.

**336R4.** Where, in the case contemplated under section 336R2, the person considered therein dies before the annual payments aggregate reaches a stated sum, and where the contract provides for the payment of the unpaid balance, such contract shall be deemed to provide for the continuance of payments for a minimum term certain equal to the nearest integral number of years required to complete the payment of the stated sum.

## **DIVISION II**

### **COMPUTATION OF THE PURCHASE PRICE**

**336R5.** Subject to this Division and to section 970 of the Act, the purchase price of an annuity contract shall be the amount by which the aggregate of the premiums paid under the contract exceeds all other amounts which become payable after 31 December 1975 and before the annuity payments commence under the contract as, on account or in lieu of payment of, or in satisfaction of, a dividend under the contract.

**336R6.** The rules contemplated under sections 336R7 and 336R8 shall apply to the calculation of the purchase price of an annuity contract under which the annuity payments commence upon the death of a person.

They shall also apply in the case where any other annuity contract qualifies as a life annuity contract, within the meaning of sections 121R1 to 121R3, entered into before 23 October 1968, or as an annuity contract entered into before 4 January 1968, if, in the 2 latter cases, the annuity payments commence on the expiration of a term of years and before the later of the 2 following dates, either 1 January 1970 or the second anniversary date of the contract to occur after 22 October 1968.

**336R7.** Where an annuity contract contemplated under section 336R6 provides that the annuitant may accept a lump sum instead of annuity payments on the date the payments commence, such sum shall constitute the purchase price of the contract.

If such contract does not provide for any lump sum, the purchase price of the contract shall then be equal to the sum ascertainable from the contract as the present value of the annuity on the date the annuity payments commence.

**336R8.** Where an annuity contract contemplated under section 336R6 does not provide for a lump sum or for the computation of the present value of the annuity, the purchase price of the contract shall be equal to the accumulated premiums paid, with interest at the rate of 4% per annum to the date on which the annuity payments commence, if the contract was issued under the Government Annuities Act (R.S.C., 1970, c. G-6).

If such contract was not issued under the said Act, the purchase price of the annuity contract shall be equal to the present value of the annuity payments, computed, at the date these payments commence, on the basis of a rate of interest of 4% per annum where the annuity payments commence before 1972 and 5½% per annum where they commence after 1971 and, in the case of a contract contemplated under section 336R2, according to the life expectancy in compliance with the table of mortality referred to therein.

**336R9.** Where the second paragraph of section 336R6 would apply to an annuity contract if, in the said paragraph, the words “before the later of the 2 following dates” were replaced by “on or after the later of the 2 following dates”, the purchase price of such contract is the higher of :

(a) the amount :

- i. by which the aggregate of the premiums paid under the contract exceeds ;
- ii. the aggregate of the amounts which become payable after 31 December 1975 and before the annuity payments commence under the contract as, on account or in lieu of payment of, or in satisfaction of, a dividend under the contract ; and

(b) the aggregate of :

- i. the amount that would be determined therefor under section 336R7 or 336R8 if the reference to the date on which annuity payments commence were replaced by a reference to the second anniversary date of the contract to occur after 22 October 1968 ; and

ii. the amount by which the aggregate of the premiums paid under the contract after the second anniversary date of the contract to occur after 22 October 1968 exceeds the aggregate determined in subparagraph ii of paragraph *a*.

## CHAPTER II REFUND OF DEDUCTIONS

**339R1.** For the purposes of paragraph *d* of section 339 of the Act, any refund of deductions as deferred pay is the amount determined under subsections 1 and 2 of section 206.21 of The Queen's Regulations and Orders applicable to the Canadian Forces, made under the National Defence Act (R.S.C., 1970, c. N-4).

## CHAPTER III ALLOWANCE FOR DEPLETION

### DIVISION I GENERALITIES

**360R1.** For the purposes of section 360 of the Act, a taxpayer may deduct as allowance for depletion, in computing his income for a taxation year, the amounts determined in this Chapter.

**360R2.** In this Chapter, the expression :

(a) "disposition of property" has the meaning given to it by paragraph *a* of section 93 of the Act ;

(a.1) "joint exploration corporation" has the meaning given to it by section 382 of the Act ;

(b) "mining business" or "oil business" has the meaning assigned to it in section 359 of the Act ;

(c) "Canadian exploration and development expense" has the meaning assigned to it in sections 362 to 394 of the Act ;

(d) "Canadian exploration expense" has the meaning assigned to it in sections 395 to 407 of the Act ;

(e) "Canadian development expense" has the meaning assigned to it in sections 408 to 418 of the Act ;

(f) "foreign exploration and development expense" has the meaning assigned to it in section 372 of the Act ;

(g) "mine" means any location where material is extracted from a mineral resource in Canada, excluding a well for the extraction of material from a deposit of bituminous or oil sands or oil shale ;

(h) "ore" includes ore from a mineral resource that has been processed to any stage that is prior to the prime metal stage or its equivalent ;

(i) "proceeds of disposition" of a property has the meaning given to it by paragraph *f* of section 93 of the Act ;

(j) "primary recovery" means the recovery of oil from a reservoir following use of the natural energy of the reservoir to bring the oil to a producing well.

O.C. 1981-80, s. 360R2 ; 1983-80, s.16 ; 3926-80, s.9.

**360R3.** For the purposes of this Chapter, where at the end of a fiscal period of a partnership a taxpayer was a member thereof, the resource profits in respect of a mining business or an oil business, as the case may be, of the partnership for the fiscal period, to the extent of the taxpayer's share thereof, shall be included in computing his resource profits in respect of a mining business or an oil business, as the case may be, for his taxation year in which the fiscal period ended.

Furthermore he is deemed, to the extent of his share in the income of the partnership at the end of the fiscal period, to have acquired or disposed of, as the case may be, on the day of the acquisition or the disposition by the partnership, any property acquired or disposed of by the latter and to have incurred or supplied, as the case may be, at the time where the partnership has incurred that expense or supplied that service, any expenditure incurred or any service supplied by the latter.

O.C. 1981-80, s. 360R3 ; 1983-80, s. 17 ; 3926-80, s. 10.

**360R4.** Where an expense incurred after 7 November 1969 that was a Canadian exploration and development expense or that would have been such an expense if it had been incurred after 1971, a Canadian exploration expense or a Canadian development expense, has been renounced in favour of the taxpayer and was deemed to be an expense of the taxpayer for the purposes of section 383, 407 or 418 of the Act or subsection 7 of section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72, that expense shall, for the purposes of this Chapter, be deemed to have been a Canadian exploration and development expense, a Canadian exploration expense or a Canadian development expense, as the case may be, incurred by the taxpayer.

**360R5.** For the purposes of section 360R4, the expense contemplated therein does not include an amount which has been the object of an election under section 181 or 182 of the Act ; likewise, the Canadian exploration and development expense contemplated therein or an expense that would have been a Canadian exploration and development expense if it had been incurred after 1971 does not

include the cost of any Canadian resource property acquired by a joint exploration corporation or that would have been a Canadian resource property if it had been acquired by the corporation after 1971; moreover, the Canadian development expense contemplated therein does not include an amount referred to in paragraph c of section 408 of the Act.

## **DIVISION II**

### **COMPUTATION OF ALLOWANCE FOR DEPLETION**

**360R6.** A taxpayer may, in computing his income for a taxation year, deduct an amount not exceeding the lesser of his earned depletion base as of the end of the year before making any deduction under this section for the year or the aggregate of :

(a) 25% of the amount by which his resource profits in respect of an oil business for the year exceed 4 times the aggregate of the amounts deducted under sections 360R7 to 360R10 in computing his income for the year in respect of that business ; and

(b) 33 1/3% of the amount by which his resource profits in respect of a mining business for the year exceed 3 times the aggregate of the amounts deducted under sections 360R7 to 360R10 in computing his income for the year in respect of that business.

**360R7.** A corporation that, at any time in a taxation year and after 7 November 1969, acquires in any manner whatever, including an acquisition as a result of an amalgamation contemplated in section 544 of the Act, all or substantially all of the property of another corporation, that used the property in a business described in paragraphs a to g of section 363 of the Act that it operated in Canada, may deduct, in computing its income for a particular taxation year, an amount not exceeding 25% of such part that may be attributed to an oil business and 33 1/3% of such part that may be attributed to a mining business, by which the aggregate of such part of its income as determined pursuant to section 415.2 of the Act in respect of the other corporation and such part of its income for the year that is contemplated in subparagraph ii or iii of paragraph b of section 360R12 and that is derived from the processing of ores with property acquired from the other corporation, exceeds the aggregate of amounts deducted or deductible by it, as the case may be, in computing its income for the year in respect of the other corporation pursuant to section 376, 402 or 415 of the Act or pursuant to subsection 25 of section 29 of chapter 63 of the Statutes of Canada of 1970-71-72.

O.C. 1981-80, s. 360R7 ; 3926-80, s. 11.

**360R8.** The amount deductible under section 360R7 for a particular taxation year shall not be greater than the amount of the excess determined under section 360R28 in respect of the corporation from which the property is acquired less the amounts deducted under section 360R7 as a result of the acquisition in computing the income of the corporation that made the acquisition mentioned therein for taxation years before the particular taxation year.

**360R9.** A corporation which, at any time in a taxation year and after 7 November 1969, acquires in any manner whatever, including an acquisition as result of an amalgamation contemplated in section 544 of the Act, all or substantially all of the property of another corporation, called in this section "first successor corporation", that used the property in a business described in paragraph a to g of section 363 of the Act that it operated in Canada and that it had itself acquired the property from another corporation in accordance with section 360R7, may deduct, in computing its income for a particular taxation year, an amount not exceeding 25% of such part that may be attributed to an oil business and 33 1/3% of such part that may be attributed to a mining business, by which the aggregate of such part of its income for the year as determined pursuant to section 412.5 of the Act in respect of the first successor corporation if the reference to section 415.1 of the Act were not made and such part of its income for the year that is contemplated in subparagraph ii or iii of paragraph b of section 360R12 and that is derived from the processing of ores made by the corporation through property that was owned by the other corporation immediately before the acquisition by the first successor corporation, exceeds the aggregate of amounts deducted or deductible by it, as the case may be, in computing its income for the year in respect of the first successor corporation pursuant to section 378, 403 or 415.1 of the Act, or pursuant to subsection 29 of section 29 of chapter 63 of the Statutes of Canada 1970-71-72.

O.C. 1981-80, s. 360R9 ; 3926-80, s. 12.

**360R10.** The amount deductible under section 360R9 for a particular taxation year must not exceed the amount of the excess determined under section 360R28 in respect of the corporation from which the first successor corporation had itself acquired the property less the aggregate of the amounts deducted by the latter as a result of the acquisition in computing its income for taxation years before the particular taxation year under section 360R7 and the amounts deducted as a result of the acquisition in computing the income of the corporation that acquired the property from the first successor corporation for the taxation years before the particular year under section 360R9.

**360R10.1.** Where the acquisition of property contemplated in section 360R7 or 360R9 is the result of an operation other than an amalgamation or a winding-up, those sections apply only if the corporations mentioned in such section 360R7 or the both corporations mentioned firstly in such section 360R9, as the case may be, elect pursuant to section 404.1 or 415.3 of the Act.

O.C. 3926-80, s. 13.

**360R11.** A taxpayer may not deduct under sections 360R6 to 360R10.1 for a particular taxation year an amount exceeding the aggregate of 25% of its resource profits in respect of an oil business for the year and 33 1/3% of its resource profits in respect of a mining business for the year.

O.C. 1981-80, s. 360R11 ; 3926-80, s. 14.

### DIVISION III COMPUTATION OF RESOURCE PROFITS

**360R12.** For the purposes of this Chapter, resources profits of a taxpayer for a taxation year in respect of a mining business are the amount by which the aggregate of the following exceeds the aggregate described in section 360R13 :

(a) where the taxpayer has production from a mineral resource in Canada operated by him, the amount included in computing his income for the year under paragraph *b* of section 330 of the Act, to the extent that such paragraph refers to an amount deducted under section 358 of the Act and the amounts included in the computation under paragraphs *d* and *e* of the said section 330 and subsection 1 of section 333.2 of the Act, less any deduction allowed in computing his income for the year under sections 333.1 and 358 of the Act ;

(b) the aggregate of his incomes for the year computed in the manner described in section 360R13 from :

i. the production in Canada of petroleum, natural gas or related hydrocarbons, or metals or minerals to any stage that is not beyond the prime metal stage or its equivalent, from a mineral resource in Canada operated by him ;

ii. the processing in Canada of ores from a mineral resource in Canada not operated by him to any stage that is not beyond the prime metal stage or its equivalent ; and

iii. the processing in Canada of ores from a mineral resource situated outside Canada to any stage that is not beyond the prime metal stage or its equivalent ; and

(c) subject to paragraph *c* of section 360R16, of the aggregate of the amounts paid to the taxpayer in respect of a rental or a royalty of which the amount is computed by reference to the amount or value of production from a mineral resource in Canada from which a person, other than a person who was exempted from tax under Part I of the Act at any time during the 24 months preceding the time of that payment, was authorized to take or extract metals or minerals.

O.C. 1981-80, s. 360R12 ; 1535-81, s. 5.

**360R13.** The amounts to be deducted from the aggregate determined in section 360R12 for a taxation year are the aggregate of the taxpayer's losses for the year from a source described in paragraph *b* of section 360R12 and computed in accordance with the Act, on the assumption that he had during the year no incomes or losses other than those from such source and was allowed no deductions in computing his income for the year other than :

(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts in respect of foreign exploration and development expenses, under subsections 2 and 6 of section 17 of Chapter 63 of the Statutes of Canada 1970-71-72 and under section 29 of the said Chapter where the taxpayer has no resource profits from an oil or gas well in Canada and, in any other case, such proportion of these amounts as may reasonably be regarded as wholly applicable to a mineral resource in Canada ;

(b) the amount by which the losses referred to in section 360R15 exceed the incomes referred to in section 360R14 ;

(c) where no amount is deducted pursuant to paragraph *c* of section 360R15 in computing his resource profits for the year in respect of an oil business, the amounts deductible or deducted under sections 395 to 418 of the Act for the year ; and

(d) such other deductions as may be regarded as applicable to a source of income described in paragraph *b* of section 360R12, except of deduction pursuant to sections 360R6 to 360R10, 360R46, 360R47 and 360R54.

O.C. 1981-80, s. 360R13 ; 1983-80, s. 18 ; 2456-80, s. 6.

**360R14.** For the purposes of this Chapter, resource profits of taxpayer for a taxation year from an oil business are the amount by which the aggregate of the following exceeds the aggregate described in section 360R15 :

(a) where no amount is included in computing the resource profits in respect of mining business by virtue of paragraph *a* of section 360R12 and the taxpayer has production from an oil or gas well in Canada operated by him, the amount included in computing his income for the year by virtue of paragraph *b* of section 330 of the Act to the extent that such paragraph refers to an amount deducted by virtue of section 358 of the Act, and amounts included in the computation under paragraph *d* and *e* of the said section 330 and subsection 1 of section 333.2 of the Act, less any deduction allowed in computing his income for the year by virtue of sections 333.1 and 358 of the Act; and

(b) the aggregate of his incomes for the year computed in the manner described in section 360R15 from the production of petroleum, natural gas or related hydrocarbons from an oil or gas well in Canada operated by him; and

(c) subject to paragraph *c* of section 360R16, of the aggregate of the amounts paid to the taxpayer in respect of a rental or a royalty of which the amount is computed by reference to the amount or value of production from an oil or gas well in Canada from which a person, other than a person who was exempted from tax under Part I of the Act at any time during the 24 months preceding the time of that payment, was authorized to take or extract petroleum, natural gas or related hydrocarbons.

O.C. 1981-80, s. 360R14; 1535-81, s. 6.

**360R15.** The amounts to be deducted from the aggregate determined in section 360R14 for a taxation year are that aggregate of the taxpayer's losses for the year from a source described in paragraph *b* of section 360R14, computed in accordance with the Act, on the assumption that he had during the year no incomes or losses other than those from such source and was allowed no deductions in computing his income for the year other than :

(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts in respect of foreign exploration and development expenses, under subsections 2 and 6 of section 17 of Chapter 63 of the Statutes of Canada of 1970-71-72 and under section 29 of the said Chapter, to the extent that those amounts are not deductible pursuant to paragraph *a* of section 360R13;

(b) the amount by which the losses referred to in section 360R13 exceed the incomes referred to in section 360R12;

(c) where the taxpayer has production from an oil or gas well in Canada operated by him, the amounts deductible or deducted, as the case may be, under sections 395 to 418 of the Act for the year; and

(d) such other deductions as may be regarded as applicable to a source of income described in paragraph *b* of section 360R14, except a deduction pursuant to sections 360R6 to 360R10, 360R46, 360R47 and 360R54.

O.C. 1981-80, s. 360R15; 1983-80, s. 19; 2456-80, s. 7.

**360R16.** For the purposes of this Division :

(a) a person who has an interest in the proceeds of production from a mineral resource in Canada or from an oil or gas well in Canada, as the case may be, under an agreement providing that he is to share in the profits remaining after deducting the operating costs of that mineral resource or that well, as the case may be, shall be deemed to be a person who operates the mineral resource or the well, as the case may be;

(b) incomes or losses from a source described in paragraph *b* of section 360R12 and paragraph *b* of section 360R14 do not include incomes or losses from processing, transmitting or transporting petroleum, natural gas or related hydrocarbons; and

(c) in computing the resources earnings of a taxpayer from rental or royalties described in paragraph *c* of section 360R12 and 360R14 in respect of the properties described therein, where a person, other than a taxpayer or a person related to him, disposed of such property before 12 December 1970 in favour of a person who was exempted from tax under Part I of the Act, and the taxpayer held a right to that property immediately before the time of disposal and has kept that right since that time, those paragraphs *c* shall be read without taking into account the words "other than a person who was exempted from tax under Part I of the Act at any time during the 24 months preceding the time of that payment".

O.C. 1981-80, s. 360R16; 1535-81, s. 7.

#### **DIVISION IV** **COMPUTATION OF EARNED DEPLETION BASE**

**360R17.** For the purposes of this Chapter, earned depletion base of a taxpayer as of a particular time means the amount by which :

(a) the aggregate of :

i. 33 1/3% of the expenditures incurred by him and described in sections 360R19 to 360R26, except those contemplated in subparagraph ii and, in the case of an individual, those contemplated in section 360R55; and

ii. 50% of the expenditures described in section 360R18; exceeds

(b) the aggregate :

i. of the amounts deducted under section 360R6 in computing his income for any taxation year ending before that time and after 6 May 1974;

ii. of 33 1/3% of the amounts added under section 180 or 182 of the Act to the capital cost to him of a depreciable property described in paragraph *d* of section 360R19, in section 360R23 and in paragraphs *a* and *b* of section 360R24;

iii. of 33 1/3% of the amounts receivable by him before that time and after 28 April 1978 in respect of which the consideration given by him was a property other than a share or a property that would have been for him a Canadian resource property if he had acquired it at the time the consideration was given, or services the cost of which may reasonably be regarded as having been primarily an expense that was included, under paragraph *a*, *b* or *c* of section 360R19 or paragraph *c* of section 360R24, in computing his earned depletion base or, where the taxpayer is a corporation contemplated in section 360R7 or 360R9, in computing the earned depletion base of the corporation from which property was acquired under section 360R7;

iv. of 33 1/3% of the amounts related to the disposition, before that time and after 28 April 1978, of a property of the taxpayer, other than a property that he has already used and has disposed of in favour of a person not dealing at arm's length with him, the capital cost of which was included, under paragraph *d* of section 360R19 or paragraphs *a* or *b* of section 360R24, in computing his earned depletion base or, where the taxpayer is a corporation contemplated in section 360R7 or 360R9, in computing the earned depletion base of the corporation from which property was acquired under section 360R7; and

v. where the taxpayer is a corporation from which property was acquired under section 360R7, of any amount required by section 360R28 to be deducted before that time for the purposes of computing its earned depletion base.

O.C. 1981-80, s. 360R17; 1983-80, s. 20; 2456-80, s. 8; 3926-80, s. 15.

**360R17.1.** For the purposes of subparagraph iv of paragraph *b* of section 360R17, each of the amounts contemplated therein is equal to the lesser of the proceeds of

disposition of the property and its capital cost to the taxpayer of the corporation from whom property was acquired under section 360R7, computed without taking into account section 180 or 182 of the Act.

O.C. 1983-80, s. 21.

**360R18.** The expenditures contemplated in subparagraph ii of paragraph *a* of section 360R17 are those incurred in Québec after 31 December 1974, in respect of an oil business, by the taxpayer contemplated in the said section, excluding the expenditures contemplated in section 360R55 with respect to such business, and that would be described in sections 360R19 to 360R26 :

(a) if the word "Canada" throughout sections 395 and 408 of the Act were replaced by the word "Québec"; and

(b) if paragraph *c* of section 408 of the Act applied only to a property acquired in respect of an oil business and that would be described in section 370 of the Act if the word "Canada" therein were replaced by the word "Québec".

O.C. 1981-80, s. 360R18; 2456-80, s. 9.

**360R19.** The expenditures used in computing the aggregate referred to in paragraph *a* of section 360R17 are those incurred by a taxpayer after 7 November 1969 and before the particular time referred to in this section and each of which :

(a) was a Canadian exploration and development expense or would have been such an expense if it had been incurred after 1971, and was actually incurred before 7 May 1974 in the case of an oil business and before 1 April 1975 in the case of a mining business, other than an expense contemplated in section 360R20;

(b) was a Canadian exploration expense, other than an expense contemplated in section 360R21;

(c) was a Canadian development expense, other than an expense contemplated in section 360R22; or

(d) was the capital cost to him of any property described in paragraph *a* of subsection 2 of Class 10 of Schedule B or that would be so included were it not for subparagraph ii of such paragraph *a*, or of any property described in paragraph *e* of such subsection 2 or that would be so included were it not for subparagraph iii of such paragraph *e*, other than property described in section 360R23.

O.C. 1981-80, s. 360R19; 3926-80, s. 16.

**360R20.** The expense referred to in paragraph *a* of section 360R19 does not include :



(a) an amount deemed under section 181 of the Act to be an exploration, prospecting and development expense or a Canadian exploration and development expense ;

(b) the cost to a taxpayer of any Canadian resource property acquired by him or that would have been such property if it had been acquired after 1971 ;

(c) a Canadian exploration and development expense that was incurred after a mine had come into production in reasonable commercial quantities and may reasonably be considered to be related to the mine or to a potential or actual extension thereof ;

(d) an expense that would have been described in paragraph *c* if it had been incurred after 1971 ;

(e) an expense renounced by the taxpayer under subsection 7 of section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72 or under section 381 of the Act ;

(f) an amount that, under paragraph *d* of section 364 of the Act, was for a taxpayer a Canadian exploration and development expense or would have been such an expense if it had been incurred after 1971, if such amount was an expense referred to in any of paragraphs *a* to *e* that was incurred by an association, partnership or syndicate referred to in paragraph *d* of section 364 of the Act ; and

(g) an amount that, under paragraph *e* of section 364 of the Act, was for a taxpayer a Canadian exploration and development expense or would have been such an expense if it had been incurred after 1971, if such amount was an expense referred to in any of paragraphs *a* to *e* that the taxpayer incurred pursuant to an agreement referred to in paragraph *e* of section 364 of the Act.

**360R21.** The expense contemplated in paragraph *b* of section 360R19 does not include :

(a) an amount deemed to be, under sections 181 or 182 of the Act, a Canadian exploration expense ;

(b) an expense renounced by the taxpayer under section 406 of the Act ;

(c) an amount that, under paragraph *d* of section 395 of the Act, was for the taxpayer a Canadian exploration expense, if such amount was an expense referred to in paragraphs *a* and *b* that was incurred by a partnership referred to in such paragraph *d* ;

(d) an amount that, under paragraph *e* of section 395 of the Act, was for a taxpayer a Canadian exploration expense, if such amount was an expense referred to in paragraphs *a* and *b* that the taxpayer incurred pursuant to an

agreement referred to in paragraph *e* of section 395 of the Act ; and

(e) the expenses described in paragraph *b* of section 395 of the Act that the taxpayer has incurred in a previous year and has included in computing his Canadian development expenses for a previous taxation year.

O.C. 1981-80, s. 360R21 ; 3926-80, s. 17.

**360R22.** The expense contemplated in paragraph *c* of section 360R19 does not include :

(a) an amount deemed to be, under sections 181 and 182 of the Act, a Canadian development expense ;

(b) an expense renounced by the taxpayer under section 417 of the Act ;

(c) an amount referred to in paragraph *c* of section 408 of the Act ;

(d) an amount that, under paragraph *d* of section 408 of the Act, was for a taxpayer a Canadian development expense if such amount was an expense referred to in any of paragraphs *a* to *c* that was incurred by a partnership contemplated in such paragraph *d* ; and

(e) an amount that, by virtue of paragraph *e* of section 408 of the Act, was for a taxpayer a Canadian development expense if such amount was an expense referred to in any of paragraphs *a* to *c* that the taxpayer incurred pursuant to an agreement referred to in paragraph *e* of section 408 of the Act.

O.C. 1981-80, s. 360R22 ; 3926-80, s. 18.

**360R23.** Property referred to in paragraph *d* of section 360R19 does not, however, include property that, prior to its acquisition by a taxpayer, has already been used by a person who was not dealing at arm's length with him or property that was not acquired by a taxpayer principally for the purpose of :

(a) processing in Canada, to any stage that is not beyond the prime metal stage or its equivalent, ore from a mineral resource in Canada that, within a reasonable time after the property was acquired by the taxpayer, came into production in reasonable commercial quantities or was the subject of major expansion whereby the greatest designed capacity, measured in metric tons of output of ore, of the mill that processed the ores from the resource was not less than 25% greater in the year immediately following the expansion than it was in the year immediately preceding the expansion ; or

(b) processing in Canada, to any stage that is not beyond the prime metal stage or its equivalent, ore from a

mineral resource in Canada, the ores or any portion thereof produced from which during the year immediately preceding the day on which the property was acquired by the taxpayer were ordinarily processed outside Canada to any stage that is not beyond the prime metal stage or its equivalent, if such processing in Canada is beyond the furthest stage to which such ores or similar ores from that resource were ordinarily processed in Canada before such acquisition.

**360R24.** The expenditures used in computing the aggregate contemplated in paragraph *a* of section 360R17 also include :

(a) all expenditures, other than those contemplated in section 360R19, incurred by a taxpayer after 8 May 1972 and before the particular time contemplated in section 360R17 and each of which was the capital cost to him of property that is described in paragraph *e* of subsection 2 of Class 10 of Schedule B, if such property was acquired for the purposes of processing in Canada ore, after extraction from a mineral resource, to any stage that is not beyond the prime metal stage or its equivalent, and if such property had not, before it was acquired by the taxpayer, already been used by any person with whom the taxpayer was not dealing at arm's length ;

(b) all expenditures, other than those contemplated in paragraph *a* and in section 360R19, that were incurred by a taxpayer before the particular time contemplated in section 360R17 and each of which was the capital cost to him of property included in Class 28 of Schedule B, other than property :

i. included in that class under subparagraph ii of paragraph *d* of the first paragraph of that class ;

ii. acquired before 17 November 1978 and included in that class by virtue of a reference, in subparagraph i of the said paragraph *d*, to paragraph *f* of subsection 2 of Class 10 of Schedule B ; or

iii. contemplated in paragraph *b* of section 360R48 ; and

(c) all expenditures, other than those contemplated in paragraphs *a* and *b* and section 360R19, incurred by a taxpayer before 8 November 1969 relating to a mine that came into production in reasonable commercial quantities before that date, for the purpose of exploring a bituminous sands deposit or an oil sands deposit or an oil shale deposit, or of the development of the mine for the purpose of earning or producing income from the extraction of material from such a deposit.

O.C. 1981-80, s. 360R24 ; 1983-80, s. 22 ; 3926-80, s. 19.

**360R25.** The expenses used in computing the aggregate contemplated in paragraph *a* of section 360R17 also include the expenses incurred by a taxpayer after 31 March 1975 and before 17 November 1978 and each of which is the capital cost to him of property in Québec included in Class 28 of Schedule B that, if it were not included in that class, would be included in Class 10 of Schedule B under paragraph *f* of subsection 2 of such Class 10.

O.C. 1981-80, s. 360R25 ; 1983-80, s. 23 ; 3926-80, s. 20.

**360R26.** The expenditures contemplated in sections 360R19, 360R24 and 360R25 do not, however, include the expenditures incurred to acquire property under circumstances that entitled the taxpayer to a deduction under sections 360R7 to 360R11 or would so entitle him if his resource profits were sufficient.

**360R27.** For purposes of computing the earned depletion base of a corporation whose control is deemed, for purposes of section 384 of the Act, to have been acquired, after 31 March 1977 and after it has finally ceased to carry on active business, by a person or persons who did not control the corporation at the time of such cessation, the amount by which the earned depletion base of the corporation at such time exceeds the aggregate of the amounts that it has otherwise deducted under section 360R6 in computing its income for the taxation years ending after that time and before control was so acquired, shall be deemed to have been deducted under section 360R6 in computing the income of the corporation for the taxation years ending before control was so acquired.

**360R28.** The corporation from which property is acquired under section 360R7 shall, for the purposes of computing its earned depletion base as of any time after its taxation year during which the acquisition contemplated in that section was made, deduct the amount by which the earned depletion base immediately after that acquisition, by assuming for that purpose, where that acquisition results from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property was acquired or disposed of during that amalgamation, exceeds the amount deducted under section 360R6 in computing its income for that taxation year.

O.C. 1981-80, s. 360R28 ; 1983-80, s. 24.

**360R28.1.** Where the acquisition of property contemplated in section 360R7 is the result of an operation other than an amalgamation or a winding-up, section

360R28 applies only if the corporations mentioned in such section 360R7 elect pursuant to section 404.1 or 415.3 of the Act.

O.C. 3926-80, s. 21.

## DIVISION V

### ADDITIONAL ALLOWANCE IN RESPECT OF CERTAIN EXPLORATION EXPENSES

**360R29.** A taxpayer may, in computing his income for a taxation year, deduct an amount not exceeding the lesser of:

(a) his income for the year, computed in accordance with the Act, before making any deduction under this section and section 360R54; or

(b) his exploration account at the end of the year, computed before making any deduction for the year under this section.

O.C. 1981-80, s. 360R29; 2456-80, s. 10.

**360R30.** For the purposes of this Division, the exploration account of a taxpayer at a particular time means an amount equal to the excess, over the amounts computed under section 360R30.1 at that time, of the aggregate:

(a) of the amounts each of which is, in respect of an oil or gas well in Canada, equal to 66 2/3% of the excess:

i. of the expenses incurred after 31 March 1977 but before 1 April 1980 and before the particular time in respect of the well, other than the expenses and amounts described in paragraphs *a* to *d* of section 360R21, and the expenses that could be deemed incurred in return for services rendered to the taxpayer after 31 March 1980 that would be expenses included in the Canadian exploration expenses of the taxpayer under sections 395 to 397 of the Act if that section 395 were read without reference to paragraphs *c* and *c.1*, and in paragraph *b*, without reference to the words “the drilling of the well is completed within 6 months after the end of the year and” and if, in paragraphs *d* and *e* of that section 395, the reference to paragraphs “*a* to *c.1*” were replaced by a reference to paragraphs “*a* or *b*”; over

ii. the base amount of the taxpayer in respect of the well, as determined under section 360R31, less the amount that would be determined under subparagraph *i* in respect of the taxpayer for the well if the expression “after 31 March 1977 but before 1 April 1980” were replaced by the expression “after 30 June 1976 but before 1 April 1977”; and

(b) where the taxpayer is a corporation contemplated in section 360R36, of any amount required by that section to be added for the purposes of computing his exploration account before the particular time.

O.C. 1981-80, s. 360R30; 1983-80, s. 25; 3926-80, s. 22; 1535-81, s. 8.

**360R30.1.** The amount contemplated in section 360R30 at the particular time contemplated therein is equal to the aggregate:

(a) of the amounts deducted by the taxpayer under section 360R29 in computing his income for the taxation years ending before that time;

(b) of 66 2/3% of the amounts receivable by the taxpayer before that time but after 28 March 1979 and in respect of which the consideration given by him is property, other than a share or a property that would have been for him a Canadian resource property if it had been acquired by him at the time the consideration was given, or services, the cost of which may reasonably be regarded as having been primarily an expense in respect of which an amount was included, under paragraph *a* of section 360R30, in computing his exploration account or, where the taxpayer is a corporation contemplated in section 360R36, in computing the exploration account of the corporation from which the taxpayer acquired the property; and

(c) where the taxpayer is a corporation from which the property was acquired under section 360R36, of any amount required by section 360R37 to be deducted for the purposes of computing his exploration account before that time.

O.C. 1983-80, s. 25.

**360R31.** For the purposes of section 360R30, the earned depletion base of a taxpayer in respect of an oil or gas well is:

(a) where an agreement described in section 360R32 has been filed with the Minister in respect of the well by the taxpayer and one or more other persons, the amount allocated to the taxpayer under the agreement;

(b) where no amount has been allocated to the taxpayer in the agreement contemplated in paragraph *a* or where an agreement described in section 360R32 has been filed with the Minister in respect of the well by one or more persons other than the taxpayer, nil; or

(c) where no agreement contemplated in paragraph *a* or *b* has been filed with the Minister in respect of the well, 5 000 000 \$.

**360R32.** The agreement contemplated in section 360R31 in respect of a well is an agreement in the pre-

scribed form, whereby the aggregate of the amounts allocated in respect of the well is 5 000 000 \$ and according to which the amount allocated to each of the persons contemplated in the agreement does not exceed the amount that would be determined in respect of that person for the well under subparagraph i of paragraph a of section 360R30 at the time the agreement is filed to the Minister, if the expression “31 March 1977” in that subparagraph were replaced by the expression “30 June 1976”.

O.C. 1981-80, s. 360R32; 1983-80, s. 26.

**360R33.** Where, as a result of mechanical or geological difficulties, the drilling of a particular oil or gas well does not achieve its stated geological objectives under the drilling authority issued by the relevant government body and a further well, including a relief well, is drilled on the same geological formation and may reasonably be regarded as a continuation of or a substitution for the particular oil or gas well, the expenses in respect of the drilling of the further well shall, for purposes of this Division, be deemed to be expenses in respect of the drilling of the particular oil or gas well.

**360R34.** For the purposes of this Division :

(a) where a shareholder corporation is deemed to have incurred Canadian exploration expenses under an election made by a joint exploration corporation pursuant to section 406 of the Act, those expenses shall be deemed to have been incurred by the shareholder corporation at the time when it was incurred by the joint exploration corporation ; and

(b) where a member of a partnership is deemed to have incurred Canadian exploration expenses pursuant to paragraph d of section 395 of the Act, those expenses shall be deemed to have been incurred by the member at the time when they were incurred by a partnership.

O.C. 1981-80, s. 360R34 ; 3926-80, s. 23.

**360R35.** For the purposes of this Division, an oil or gas well shall include any probe drilled for the purpose of determining the existence, location, extent or quality of an accumulation petroleum or natural gas, other than mineral resource.

**360R36.** A corporation that acquires after 31 March 1977, in any manner whatever, including as a result of an amalgamation contemplated in section 544 of the Act, all or substantially all of the property of another corporation that used the said property in a business described in paragraphs a to g of section 363 of the Act that it carried on in Canada, shall, for the purposes of computing its exploration account at a particular time after the acquisition, add

the amount of the excess computed under section 360R37 in respect of the other corporation.

O.C. 1981-80, s. 360R36 ; 1983-80, s. 27.

**360R37.** The corporation from which property has been acquired in accordance with section 360R36 shall, for the purposes of computing its exploration account at a particular time after its taxation year during which the acquisition contemplated in that section has occurred, deduct the amount by which the exploration account immediately after that acquisition, assuming for that purpose, where that acquisition resulted from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property has been acquired or disposed of during the amalgamation, exceeds the amount deducted under section 360R29 in computing its income for a taxation year.

O.C. 1981-80, s. 360R37 ; 1983-80, s. 27

**360R37.1.** Where the acquisition of property contemplated in section 360R36 is the result of an operation other than an amalgamation or a winding-up, sections 360R36 and 360R37 apply only if the corporations mentioned in that section 360R36 elect pursuant to section 404.1 or 415.3 of the Act.

O.C. 3926-80, s. 24.

## **DIVISION VI** **ADDITIONAL ALLOWANCES IN RESPECT OF** **CERTAIN OIL OR GAS WELLS**

**360R38.** Subject to sections 360R41 and 360R42, a taxpayer who has income for a taxation year derived from an oil or gas well situated outside Canada, or an individual who has income for a taxation year derived from an oil or gas well situated in Canada, may in computing his income for the year, deduct the lesser of that part of his income for the year that may reasonably be regarded as income derived from the well or the aggregate of drilling costs incurred by him in that year and previous taxation years in respect of the well, minus the aggregate of all amounts deductible in respect thereof in computing his income for previous years for the purpose of the Income Tax Act (R.S.C., 1952, c. 148).

**360R39.** For the purposes of section 360R38, drilling costs do not include the cost of land, leases or other rights nor indirect expenses such as general exploration or geological or geophysical expenses.

**360R40.** Where a taxpayer has more than one well contemplated in section 360R38, the deduction allowed in respect of the said section shall be computed separately for each well to which the said section applies.

**360R41.** An individual who has income for a taxation year derived from an oil or gas well situated in Canada shall not make any deduction under this Division in computing such income in respect of drilling costs of that well incurred after 10 April 1962.

**360R42.** A taxpayer who has income for a taxation year derived from an oil or gas well situated outside Canada shall not make any deduction under this Division in computing such income in respect of drilling costs of that well incurred after 1971.

#### **DIVISION VII ADDITIONAL ALLOWANCES IN RESPECT OF CERTAIN MINES**

**360R43.** A taxpayer who operates in Canada a mine for the production of materials from a mineral resource in Canada may deduct, in computing his income for a taxation year, an amount not exceeding 25% of the aggregate of all expenditures made or incurred by him before 1972 that may reasonably be regarded as being attributable to the prospecting and exploration for and the development of the mine prior to the mine coming into production in reasonable commercial quantities.

**360R44.** The aggregate mentioned in section 360R43 shall not include the expenditures contemplated therein to the extent that the expenditures were :

(a) expenditures in respect of which a deduction of income tax or excess profits tax or a deduction in the computation of such taxes was allowed by section 8 of the Income War Tax Act (S.C., 1917, c. 28);

(b) expenditures in respect of which an amount was deducted in computing a taxpayer's income under section 16 of Chapter 63 of the Statutes of Canada of 1947, section 16 of Chapter 53 of the Statutes of Canada of 1947-48 or, if the expenditure was incurred prior to 1953, under section 53 of Chapter 25 of the Statutes of Canada of 1949, 2<sup>nd</sup> Session;

(c) expenditures incurred after 1952 in respect of which a deduction was or is provided by section 53 of Chapter 25 of the Statutes of Canada of 1949, 2<sup>nd</sup> Session, section 83A of the Income Tax Act (R.S.C., 1952, c. 148) as it applied to the 1971 taxation year or section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72;

(d) expenditures that the taxpayer has deducted in computing his income for the year in which such expenditures were incurred;

(e) the cost to the taxpayer of property in respect of which he is entitled to a deduction under paragraph a of section 130 of the Act; or

(f) the cost to the taxpayer of a leasehold interest.

**360R45.** The amount deductible under section 360R43 shall not exceed the aggregate contemplated therein minus the aggregate of amounts deducted under the said section in computing the income of the taxpayer for previous taxation years, and similar amounts deducted in computing the income of the taxpayer for the purpose of the Income War Tax Act (S.C., 1917, c. 28) and the 1948 Income Tax Act (S.C., 1948, c. 52).

#### **DIVISION VIII ADDITIONAL ALLOWANCE IN RESPECT OF CERTAIN PROPERTY**

**360R46.** A taxpayer that is not a corporation may deduct in computing his income for a taxation year an amount not exceeding the lesser :

(a) of 25% of the aggregate :

i. of the amount by which his resource profits for the year in respect of an oil business exceeds 4 times the amount deducted under section 360R6 in respect of that business in computing his income for the year; and

ii. of the amount by which his resource profits for the year in respect of a mining business exceeds 3 times the amount deducted under section 360R6 in respect of that business in computing his income for the year; or

(b) his additional depletion at the end of the year computed before any deduction for the year under this section.

O.C. 1983-80, s. 28.

**360R47.** A taxpayer that is a corporation may deduct in computing his income for a taxation year an amount not exceeding the lesser :

(a) of 50% of its income for the year as computed under Part I of the Act, before any deduction under this section and section 360R29; or

(b) its additional depletion at the end of the year, computed before any deduction for the year under this section.

O.C. 1983-80, s. 28.

**360R48.** For the purpose of this Division, the additional depletion of a taxpayer as of a particular time means an amount equal to the excess, over the amount computed under section 360R49 at that time, of the aggregate :

(a) of 50% of the expenses incurred by him before that time and each of which was the capital cost to him of property included in Class 10 of Schedule B pursuant to paragraph *d* of subsection 2 of that Class, acquired by him after 10 April 1978 and used in producing oil from a reservoir or a bituminous or oil sands deposit or an oil shale deposit in Canada operated by him, that is incremental to oil that would be recovered following by using primary recovery techniques alone, other than a property that was used :

i. by the taxpayer in a primary recovery process before its use in that production ;

ii. by a person not dealing at arm's length with the taxpayer, before it was acquired by the latter ; or

iii. before 11 April 1978, in producing oil from a reservoir in Canada, that is incremental to oil that would be recovered following by using primary recovery techniques alone ;

(b) of 33 1/3% of the expenses incurred by him before that time and each of which was the capital cost to him of property included in Class 28 of Schedule B and acquired by him after 10 April 1978 principally for the purpose of gaining or producing income from one or more mines located in a bituminous or oil sands deposit or an oil shale deposit from which materials are extracted, other than a property contemplated in subparagraph i or ii of paragraph *b* of section 360R24 ; and

(c) where the taxpayer is a corporation contemplated in section 360R51, of any amount required by that section to be added before that time for the purposes of computing its additional depletion.

O.C. 1983-80, s. 28 ; 3926-80, s. 25.

**360R49.** The amount contemplated in section 360R48 at the particular time contemplated therein is equal to the aggregate :

(a) of the amounts deducted by the taxpayer under section 360R46 or 360R47, as the case may be, in comput-

ing this income for the taxation years ending before that time ;

(b) of 50% of the amounts added under section 180 or 182 of the Act to the capital cost to the taxpayer of depreciable property described in paragraph *a* of section 360R48 ;

(c) of 50% of the amounts related to the disposition, before that time, of property of a taxpayer, other than property that he has already used and has disposed of to a person not dealing at arm's length with him, the capital cost of which was included, pursuant to paragraph *a* of section 360R48, in computing his additional depletion or, where the taxpayer is a corporation contemplated in section 360R51, in computing the additional depletion of the corporation from which the taxpayer has acquired property ;

(d) of 33 1/3% of the amounts added under section 180 or 182 of the Act to the capital cost to the taxpayer of depreciable property described in paragraph *b* of section 360R48 ;

(e) of 33 1/3% of the amounts related to the disposition, before that time, of property of the taxpayer, other than property that he has already used and has disposed of to a person not dealing at arm's length with him, the capital cost of which was included, pursuant to paragraph *b* of section 360R48, in computing his additional depletion or, where the taxpayer is a corporation contemplated in section 360R51, in computing the additional depletion of the corporation from which the taxpayer has acquired property ; and

(f) where the taxpayer is a corporation from which the property was acquired under section 360R51, of any amount required by section 360R52 to be deducted before that time for purposes of computing his additional depletion.

O.D. 1983-80, s. 28 ; 3926-80, s. 26.

**360R50.** For the purposes of paragraphs *c* and *e* of section 360R49, each of the amounts contemplated therein is equal to the lesser of the proceeds of disposition of the property or of its capital cost to the taxpayer or the corporation from which property has been acquired under section 360R51, computed without taking into account section 180 or 182 of the Act.

O.C. 1983-80, s. 28.

**360R51.** A corporation that acquires in any manner whatever, including as a result of an amalgamation contemplated in section 544 of the Act, all or substantially all of the property of another corporation that property in a business described in paragraphs *a* to *g* of section 363 of

the Act that it carried on in Canada, shall, for the purposes of computing its additional depletion at a particular time after that acquisition, add the amount of the excess computed under section 360R52 in respect of the other corporation.

O.C. 1983-80, s. 28.

**360R52.** The corporation from which property has been acquired in accordance with section 360R51, shall, for the purposes of computing its additional depletion at a particular time after its taxation year during which the acquisition contemplated in that section has occurred, deduct the amount by which the additional depletion immediately after that acquisition, by assuming for that purpose, where that acquisition resulted from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property has been acquired or disposed of during the amalgamation, exceeds the amount deducted under section 369R47 in computing its income for that taxation year.

O.C. 1983-80, s. 28.

**360R52.1.** Where the acquisition of property contemplated in section 360R51 is the result of an operation other than an amalgamation or a winding-up, sections 360R51 and 360R52 apply only if the corporations mentioned in that section 360R51 elect pursuant to section 404.1 or 415.3 of the Act.

O.C. 3926-80, s. 27.

**360R53.** For the purposes of computing the additional depletion of a corporation the control of which is deemed, for the purposes of section 384 of the Act, to have been acquired, after the corporation last ceased to carry on active business, by one or more persons who did not control it at the time of that ceasing, the amount by which the additional depletion of the corporation at that time exceeds the aggregate of amounts otherwise deducted under section 360R47 in computing its income for the taxation years ending after that time but before acquiring control, is deemed to have been deducted under that section 360R47 in computing the income of the corporation for the taxation years ending before that control acquisition.

O.C. 1983-80, s. 28.

#### **DIVISION IX** **ADDITIONAL ALLOWANCE WITH RESPECT TO** **CERTAIN EXPLORATION EXPENSES** **INCURRED IN QUÉBEC**

**360R54.** In computing his income for a taxation year, an individual may deduct an amount not exceeding the lesser of :

(a) his income for the year, computed in accordance with the Act, before making any deduction under this section ; or

(b) his Québec exploration account at the end of the year, computed before making for the year any deduction under this section.

O.C. 2456-80, s. 11.

**360R55.** For the purposes of this Division, the Québec exploration account of an individual as of a particular time means an amount equal to the excess, over the amount computed in accordance with section 360R56, of the aggregate of all amounts each of which is, in respect of a mineral resource in Québec or an oil or gas well in Québec, an amount equal to 66 2/3% of the expenditures that have been incurred in Québec after 31 March 1980 and before 1 April 1982 and before the particular time with regard to the mineral resource or the well, other than expenditures or amounts described in paragraphs *a*, *c* and *d* of section 360R21, and that have been included in the individual's Canadian exploration expenses pursuant to sections 395 and 397 of the Act otherwise than under paragraph *b* of the said section 395 to the extent that it refers to expenditures that have been included in computing the individual's Canadian development expenses for a previous taxation year, paragraph *c.1* of the said section 395 or paragraphs *d* and *e* of that latter section to the extent that they refer to expenditures described either in the said paragraph *b* to the extent that it refers to expenditures that have been included in computing the individual's Canadian development expenses for a previous taxation year, or in the said paragraph *c.1*.

O.C. 2456-80, s. 11.

**360R56.** The amount contemplated in section 360R55 as of the particular time therein referred to is equal to the aggregate of :

(a) the amounts deducted by the individual pursuant to section 360R54 in computing his income for the taxation years ending before that time ; and

(b) 66 2/3% of the amounts that become receivable by the individual before that time and after 31 March 1980 and in respect of which the consideration given by him is property, other than a share or property that would have been for him a Canadian resource property if he had ac-

quired it at the time the consideration was given by him, or services the cost of which may be regarded as having been primarily an expenditure in respect of which an amount has been included, pursuant to section 360R55, in computing his Québec exploration account.

O.C. 2456-80, s. 11.

**360R57.** Paragraph *b* of section 360R34 also applies for the purposes of this Division.

O.C. 2456-80, s. 11.

## CHAPTER IV SUBSIDY AND OTHER ASSISTANCE

**385R1.** In computing his exploration and development expenses, a taxpayer shall deduct an amount provided for by section 385 of the Act to the extent that such amount is paid to him after 1971 under the northern mineral exploration assistance regulations made under an Appropriation Act of the Federal Government and providing for payments in respect of the Northern Mineral Grants Program.

He shall also make a deduction to the extent that such amount is paid to him pursuant to an agreement between himself and Her Majesty in right of Canada under the said Program or the Development Program of the Department of Indian Affairs and Northern Development of the said Government, and to the extent that it does not exceed the amount he has expended as Canadian exploration and development expenses incurred by him.

**398R1.** For the purposes of paragraph *c* of section 398 of the Act, the subsidy, grant or assistance referred to therein shall be that received under the Northern Mineral Exploration Assistance Regulations made under an Appropriation Act of the Federal Government and providing for payments in respect of the Northern Mineral Grants Program.

**399R1.** For the purposes of paragraph *c* of section 399 of the Act, a taxpayer shall deduct, in computing his cumulative Canadian exploration expenses, an amount determined in the said paragraph to the extent that such amount is paid to him under the Northern Mineral Exploration Assistance Regulations made under an Appropriation Act of the Federal Government and providing for payments in respect of the Northern Mineral Grants Program.

He shall also make a deduction to the extent that such amount is paid to him pursuant to an agreement between himself and Her Majesty in right of Canada under the said Program or the Development Program of the Department

of Indian Affairs and Northern Development of the said Government, and to the extent that it has been expended by him as Canadian exploration and development expenses or as Canadian exploration expenses incurred by him.

**412R1.** For the purposes of paragraph *e* of section 412 of the Act, section 399R1 shall apply by replacing therein the expression “cumulative Canadian exploration expenses” and “Canadian exploration and development expenses or Canadian exploration expenses” by the expression “cumulative Canadian development expenses” and “Canadian development expenses” respectively.

## CHAPTER IV.1 CORPORATIONS CARRYING ON SMALL BUSINESSES

**451R1.** For the purposes of subparagraph ii of paragraph *c* of section 451 of the Act, a corporation is connected with another corporation at a particular time where, at that time :

(a) it is controlled, within the meaning of paragraph *b* of section 739 of the Act, by the other corporation ; or

(b) it is a private corporation shares of which of the capital stock, representing more than 10% of the issued shares of its capital stock having full voting rights and more than 10% of the fair market value of the aggregate of the issued shares of its capital stock are owned by the other corporation.

O.C. 1983-80, s. 29 ; 3926-80, s. 28.

**451R2.** For the purposes of paragraph *e* of section 451 of the Act, “eligible business” carried on by a corporation in a taxation year means either a business of manufacturing or processing property for sale or lease, construction, transportation, fishing, farming, forestry, mining, operating an oil or gas well, prospecting, exploration or drilling for natural resources or selling property as a principal, or any other business that is not one of the following businesses :

(a) the professional practice of a lawyer, chiropractor, accountant, dentist, doctor or veterinarian ;

(b) a business of providing services of more than 2/3 of the gross revenue of the business for the year are derived from services provided to, or performed for or on behalf of, one entity and can be attributed to services performed by specified shareholders of the corporation or persons related thereto, unless the corporation employs in the



business throughout the year more than 5 full-time employees who are not such shareholders or persons ;

(c) a business the principal purpose of which is to provide financial, administrative, maintenance, managerial services or other similar services, including the leasing of property, to one or more other businesses connected at any time in the year with the corporation ; or

(d) a business, other than a business of leasing property that is not a real property, the principal purpose of which is to derive income from property, unless the corporation employs in the business throughout the year more than 5 full-time employees who are not specified shareholders of the corporation or persons related thereto.

O.C. 1983-80, s. 29 ; 3926-80, s. 29.

**451R3.** For the purposes of paragraph *b* of section 451R2, the expression “entity” includes a partnership, a person who is not a member of a related group or one or more persons who are members of a related group.

O.C. 3926-80, s. 29.

**451R4.** For the purposes of paragraphs *b* and *d* of section 451R2 and section 451R5, the expression “specified shareholder” of a corporation in a taxation year means a shareholder that owns, directly or indirectly, at any time in the year not less than 10% of the issued shares of any class of the capital stock of the corporation.

For the purposes of this definition, a taxpayer shall be deemed to own each share of the capital stock of the corporation owned at that time by a person with whom he does not deal at arm’s length.

Furthermore, each beneficiary of a trust shall be deemed, for the purposes of this definition, to own the proportion owned by the trust at that time, that the fair market value at that time of his beneficial interest in the trust is of the fair market value at that time of all beneficial interests in the trust.

O.C. 3926-80, s. 29.

**451R5.** For the purposes of paragraph *c* of section 451R2, “business connected” at any time in a year with a corporation means any business carried on by a individual, a partnership or another corporation, if at that time more than 20% of the shares of any class of the capital stock of the corporation are owned, directly or indirectly, by :

(a) the individual ;

(b) one or more members of the partnership ;

(c) one or more specified shareholders of the other corporation ; or

(d) the other corporation, as the case may be.

For the purposes of this definition, the corporation’s shares owned by a person related to the individual contemplated in paragraph *a* of the first paragraph, a member of a partnership contemplated in paragraph *b* of that paragraph or a shareholder contemplated in paragraph *c* of that paragraph shall be deemed to be owned by that individual, member of shareholder, as the case may be, and not by the person who actually owned such shares.

Furthermore, a trust of which any individual, member or shareholder contemplated in any of paragraphs *a* to *c* of the first paragraph or any person related to such individual, member or shareholder is a beneficiary, shall be deemed, for the purposes of this definition, to be related to such individual, member or shareholder, as the case may be.

O.C. 3926-80, s. 29.

**451R6.** For the purposes of paragraph *b* of section 451R2, the following rules apply where a corporation is a member of a partnership at any time in a taxation year :

(a) the corporation shall include, in computing its gross revenue for the year derived from a particular business carried on by it in Canada, the proportion of the gross revenue of that business carried on in Canada by the partnership, for the fiscal period of the partnership coinciding or ending in that year, that the corporation’s share in the income of the partnership from that business for such fiscal period is of the whole of that income ; and

(b) the reference to “a same entity” shall be replaced by a reference to “a number of entities that is not more than the number of members of the partnership at the end of the fiscal period of the partnership referred to in paragraph *a*”.

O.C. 3926-80, s. 29.

**451R7.** For the purposes of paragraph *d* of section 451R2, a particular corporation shall be deemed to employ throughout the year in its business more than 5 full-time employees if, in the course of carrying on an eligible business, another corporation with which the particular corporation is associated, within the meaning of sections 230.2R1 to 230.2R5, or a corporation that carries on a business connected, within the meaning of section 451R5, to the particular corporation provides to the latter in the year financial, administrative, maintenance, managerial

services or other similar services and that the particular corporation could normally be expected to require more than 5 full-time employees if those services had not been provided.

O.C. 3926-80, s. 29.

## CHAPTER IV.2 INTER VIVOS TRANSFER

**454R1.** For the purposes of paragraph *d* of section 454 of the Act :

(a) “prescribed provisions of a law of a Canadian province” means paragraph *c* of subsection 1 of section 19 and section 52 of the Family Law Reform Act, 1978, (S.O., 1978, c. 2) of the Province of Ontario ; and

(b) “prescribed person” means a person referred to in subparagraph *i* of paragraph *b* of section 14 of the Family Law Reform Act, 1978, (S.O., 1978, c. 2) of the Province of Ontario.

O.C. 3926-80, s. 29.

## CHAPTER V ELECTION RELATIVE TO AN INDEMNITY RECEIVED IN RESPECT OF EXPROPRIATED PROPERTY

**470R1.** A taxpayer who makes the election provided for in section 470 of the Act shall do so on or before the day on which he shall, pursuant to section 1000 of the Act, file his fiscal return for the taxation year during which he acquired the property contemplated by that election.

**471R1.** Section 470R1 applies *mutatis mutandis* to an election provided for in section 471 of the Act.

**475R1.** Section 470R1 applies *mutatis mutandis* to an election provided for in section 475 of the Act.

**477R1.** Section 470R1 applies *mutatis mutandis* to an election provided for in section 477 of the Act.

**478R1.** Section 470R1 applies *mutatis mutandis* to an election provided for in section 478 of the Act.

**479R1.** Section 470R1 applies *mutatis mutandis* to an election provided for in section 479 of the Act.

## CHAPTER VI SETTLEMENT OR EXTINCTION OF AN OBLIGATION

**485R1.** The balance contemplated in subsection 2 of section 485 of the Act shall be applied to reduce, at the time the obligation is settled or extinguished, in the following order and to the maximum extent possible :

(a) the capital cost of depreciable property of a prescribed class ;

(b) the capital cost of depreciable property other than depreciable property of a prescribed class ;

(c) the adjusted cost base at that time of capital property, other than depreciable property or personal-use property ;

(d) the adjusted cost base at that time of precious property ; and

(e) the adjusted cost base at that time of personal-use property, other than precious property.

For the purposes of paragraphs *a* to *e* of the first paragraph, a taxpayer may choose any particular property to make the reduction.

**485R2.** For the purposes of paragraph *a* of the first paragraph of section 485R1, the amount to be applied to reduce the capital cost of a property shall not exceed the lesser of :

(a) the amount by which the capital cost of the property exceeds the total depreciation that would have been allowed to the taxpayer in respect of the property, if it had been the only property that was included in a prescribed class, at the rate that was allowed to him in respect of property of the class in which such property was included pursuant to the regulations made under paragraph *a* of section 130 of the Act for the taxation years prior to the year during which the obligation is settled or extinguished ; or

(b) the amount by which the undepreciated capital cost of the property of the class exceeds, at the time where the obligation is settled or extinguished, the aggregate of amounts already determined, under this section, in respect of another property of the class at that time.

**485R3.** For the purposes of paragraph *b* of the first paragraph of section 485R1, the amount to be applied to reduce the capital cost of a property shall not exceed the amount by which the capital cost of the property exceeds the amount that was allowed to the taxpayer in respect of that property before the obligation was settled or extinguished pursuant to the provisions of former Acts and

regulations made under their authority and section 130R200 to the extent that such provisions refer to Part XVII of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

**485R4.** For the purposes of paragraphs *c*, *d* and *e* of the first paragraph of section 485R1, the amount to be applied to reduce the adjusted cost base of a property shall not exceed the amount by which the aggregate of the cost of the property to the taxpayer and all amounts whose inclusion is required under section 255 of the Act in computing the adjusted cost base to him of that property, at the time the obligation is settled or extinguished, exceeds those whose deduction is required at the same time in that computation under section 257 of the Act, except paragraph 1.

## CHAPTER VII INTEREST RATES

**487.1R1.** For the purposes of section 487.1 of the Act, the yearly rate of interest at which shall be computed a loan contemplated in section 487.2 of the Act is :

(a) in the event of a loan made after 25 March 1980, 11% ;

(b) in the event of a loan made before 26 March 1980 and after 1973, the rate mentioned in subparagraph i or ii of paragraph *b* of section 126R1, as the case may be ;

(c) in the event of a loan made before 1974 :

i. where the rate of interest payable on the loan cannot be fixed anew after 1973, the yearly rate of interest payable on that loan ;

ii. where the rate of interest payable on the loan can be fixed anew after 1973 but before 1979 and cannot be so anew after 25 March 1980, 8% ;

iii. where the rate of interest payable on the loan can be fixed anew after 1973 but before 1979 and can be so anew after 25 March 1980, the rate provided for in subparagraph ii of paragraph *b* of section 126R1 ;

iv. where the rate of interest payable on the loan can be fixed anew after 1973 and cannot be so before 1979 nor after 25 March 1980, the yearly rate of interest payable on that loan for the period preceding the day at which that rate of interest payable can be fixed anew for the first time after 1973, and 8% from that day ;

v. where the rate of interest payable on the loan can be fixed anew after 1973 and cannot be so before 25 March 1980, the yearly rate of interest payable on that loan for the period preceding the day at which that rate of interest

payable can be fixed anew for the first time after 25 March 1980, and 11% from that day ; and

vi. where the rate of interest payable on the loan can be fixed anew after 1973, cannot be so before 1979, can be so before 26 March 1980 and be so anew after 25 March 1980, the yearly rate of interest payable on that loan for the period preceding the day at which that rate of interest payable can be fixed anew for the first time after 1973, 8% for the period beginning on that day and ending immediately before the day at which that rate of interest payable can be fixed anew for the first time after 25 March 1980, and 11% from the latter day.

O.C. 1981-80, s. 487.1R1 ; 1983-80, s. 30 ; 2456-80, s. 12.

## TITLE XV AMOUNTS NOT INCLUDED IN COMPUTING INCOME

**488R1.** The amounts that, under section 488 of the Act, shall not be included in computing a taxpayer's income are the following :

(a) the income of every water works corporation 90% of the shares of which are owned by a Canadian municipality and a foreign border municipality ;

(b) repealed by O.C. 2456-80, s. 13;

(c) the income of every mineral exploration partnership formed under the Act respecting mineral exploration partnerships (R.S.Q., c. S-26) ;

(d) the income of every telephone company whose paid-up capital, within the meaning of sections 1136 to 1139 of the Act, does not exceed 15 000 \$ ;

(e) every amount that is specifically exempt from income tax pursuant to a law of Québec or of the Government of Canada, other than the Income Tax Act (R.S.C., 1952, c. 148), the Income Tax Law Amendment Act, 1971 (S.C., 1970-71-72, c. 64) and the Indian Act (R.S.C., 1970, c. I-6) ;

(f) an amount received under the Crime Victims Compensation Act (R.S.Q., c. I-6) which would otherwise be included in this computation ;

(g) an amount received under the Act to promote good citizenship (R.S.Q., c. C-20), that would otherwise be included in that computation ;

(h) an indemnity within the meaning of paragraph 17 or the first section of the Automobile Insurance Act (R.S.Q., c. A-25) and received under that Act ;

(i) a work income supplement received under the Act respecting work income supplement (S.Q., 1979, c. 9) that would otherwise be included in that computation ;

(j) an amount received as an indemnity under the following provisions :

i. subsection 1 of section 7 and 14 of The Criminal Injuries Compensation Act of Alberta (R.S.A., 1970, c. 75) and subsection 3 of section 8, subsection 2 of section 10 and subsection 8 of section 13 of the Motor Vehicle Accident Claims Act of Alberta (R.S.A., 1970, c. 243) ;

ii. paragraphs *a* and *b* of subsection 1 of section 3 and section 9 of the Criminal Injury Compensation Act of British Columbia (R.S.B.C., 1979, c. 83) and subsection 1 of section 106 of the Motor-vehicle Act of British Columbia (R.S.B.C., 1960, c. 253) as amended by Chapter 27 of the 1965 Statutes of British Columbia ;

iii. subsection 3 of section 351 of the Highway Traffic Act of Prince Edward Island (R.S.P.E.I., 1974, c. H-6) ;

iv. subsection 1 of section 6 of the Criminal Injuries Compensation Act of Manitoba (S.M., 1970, c. 56) and subsection 9 of section 7 and subsection 11 of section 12 of the Unsatisfied Judgment Fund Act of Manitoba (R.S.M., 1970, c. U-70) ;

v. subsections 1 and 2 of section 3 of the Compensation for Victims of Crime Act of New Brunswick (R.S.N.B., 1973, c. C-14) and subsections 3 and 10 of section 319 and subsection 1 of section 321 of the Motor Vehicle Act of New Brunswick (R.S.N.B., 1973, c. M-17) ;

vi. subsection 5 of section 190 and subsection 2 of section 191 of the Motor Vehicle Act of Nova Scotia (R.S.N.S., 1967, c. 191) ;

vii. subsection 2 of section 7 and sections 5 and 14 of the Compensation for Victims of Crime Act, 1971 of Ontario (S.O., 1971, c. 51) and subsection 3 of section 5, subsection 1 of section 6 and section 18 of the Motor Vehicle Accident Claims Act of Ontario (R.S.O., 1970, c. 281) ;

viii. subsection 1 of section 10 of the Criminal Injuries Compensation Act of Saskatchewan (R.S.S., 1978, c. C-47) and subsections 1 to 4 and 7 of section 23, subsections 2 to 7 and 9 of section 24, subsection 1 of sections 25 and 26, subsections 1, 2 and 5 of section 27, subsections 8 and 9 of section 51, subsection 3 of section 54 and subsection 1 of section 55 of the Automobile Accident Insurance Act of Saskatchewan (R.S.S., 1978, c. A-35) ;

ix. subsection 1 of section 27 of the Criminal Injuries Compensation Act of Newfoundland (R.S.N., 1970, c. 68) and subsection 2 of section 106 of the Highway Traffic Act (R.S.N., 1970, c. 152) ;

x. subsection 1 of section 3, subsection 2 of section 5 and section 13 of the Criminal Injuries Compensation Ordinance of the Northwest Territories (R.O.N.W.T., 1974, c. C-23) ; and

xi. subsection 1 of section 3 of the Compensation for the Victims of Crime Ordinance of the Yukon Territory (O.Y.T., 1975 (1<sup>st</sup>), c. 2) as amended by Chapter 5 of the 1976 Ordinances (1<sup>st</sup>) of the Yukon Territory ;

(*k*) the income earned by an Indian on a reserve or on premises.

O.C. 1981-80, s. 488R1 ; 1983-80, s. 32 ; 2456-80, s. 13, 1535-81, s. 9 ; 2241-81, s. 1.

**488R2.** For the purposes of subparagraph *k* of section 488R1, the following mean :

(*a*) “Indian” : an Indian within the meaning of the Indian Act (R.S.C., 1970, c. I-6) or a person of Indian ancestry who usually resides on a reserve or is employed therein ;

(*b*) “reserve” : a parcel of land whose legal title is vested in Her Majesty, and which she has set aside for the use and benefits of Indians, and whose name appears in Schedule F. This expression also includes an establishment mentioned in that Schedule ;

(*c*) “premises” : a place in Québec used exclusively for purposes of negotiation between the Government and an agency representing Indians of Québec and so designated by the Government.

O.C. 2241-81, s. 2 ; 3348-81, s. 1.

**489R1.** For the purposes of paragraph *c* of section 489 of the Act, a prescribed program provided for by an Act of Canada or of a province designates a programme contemplated in section 317R1.

## TITLE XVI CORPORATIONS

### CHAPTER I ELECTION AND INTERPRETATION

**501.1R1.** For the purposes of section 501.1 of the Act, the following series of tax deferred preferred shares of a class of the capital-stock of a public corporation are prescribed :

(a) the Algoma Steel Corporation, Limited, 8% Tax deferred preferred shares, Series A ;

(b) Aluminium Company of Canada, Limited, 2 \$ Tax deferred retractable preferred shares ;

(c) Brascan Limited, 8½% Tax deferred preferred shares, Series A ;

(d) Canada Permanent Mortgage Corporation, 6¼% Tax deferred convertible preferred shares, Series A ; and

(e) Cominco Ltd, 2 \$ deferred exchangeable preferred shares, Series A.

**503R1.** A corporation shall make the election provided for in section 502 of the Act by forwarding to the Minister, in duplicate, a declaration in the prescribed form and a declaration, supported by evidence, attesting that it has made a similar election for the purposes of section 83 of the Income Tax Act (R.S.C., 1952, c. 148) in respect of the same dividend.

**517.1R1.** For the purposes of section 517.1 of the Act, section 451R1 applies *mutatis mutandis* where it is necessary to determine whether a particular corporation is connected to another corporation at a particular time.

O.C. 1983-80, s. 33.

**550R1.** The capital dividend account and the capital gains dividend account of a new corporation referred to in section 550 of the Act, at a particular time, designate the amounts respectively determined as such in respect of the corporation at the same time and for the same purposes under sections 570R2 and 567R1, 1106R1 or 1116R1, as the case may be.

**559R1.** The prescribed tax contemplated in paragraph *b* of section 559 of the Act is the one provided for by Part VII of the Income Tax Act (R.S.C., 1952, c. 148), as it read on 31 March 1977.

O.C. 2456-80, s. 14.

**567R1.** The capital gains dividend account of non-resident owned investment corporation at any particular time, means an amount equal to that as calculated pursuant to section 133 of the Income Tax Act (R.S.C., 1952, c. 148).

**567R2.** The pre-1972 capital surplus on hand of a corporation, at a particular time, means an amount equal to that so determined in respect of the corporation at the

same time and for the same purposes under the Income Tax Act (R.S.C., 1952, c. 148).

**570R1.** The expression “paid-up capital” in respect of a share, a class of shares or all the shares of the capital-stock of a corporation, at a particular time, means an amount equal to that so determined in respect of that share, that class of shares or all of those shares, as the case may be, at the same time and for the same purposes under the Income Tax Act (R.S.C., 1952, c. 148).

**570R2.** The expression “capital dividend account” of a corporation, at particular time, means an amount equal to that so determined in respect of that corporation at the same time and for the same purposes under the Income Tax Act (R.S.C., 1952, c. 148).

**570R3.** The expression “public corporation” has the meaning given to it by section 89 of the Income Tax Act (R.S.C., 1952, c. 148) and the regulations made under the said section.

## CHAPTER II FOREIGN AFFILIATE

**574R1.** For the purposes of the first paragraph of section 574 of the Act, the participating percentage of a share contemplated in the said paragraph at the end of the taxation year referred to therein is equal to the percentage determined for the same purpose in respect of that share at the same time and for the same purposes under Part LIX of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

**579R1.** For the purposes of section 579 of the Act, the foreign accrual property income of a foreign affiliate of a taxpayer means an amount equal to that so determined under the Income Tax Act (R.S.C., 1952, c. 148).

**583R1.** For the purposes of section 583 of the Act, the portion of tax contemplated therein is equal to the amount determined under subparagraph *i* of paragraph *a* of subsection 4 of section 91 of the Income Tax Act (R.S.C., 1952, c. 148) and the tax factor shall either be equal to 2 in the case of an individual, or to the amount obtained by dividing 1 by the percentage contemplated in section 123 of the said Income Tax Act for the taxation year, in the case of a corporation.

**589R1.** A corporation shall make the election contemplated in section 589 of the Act by forwarding to the Minister, in duplicate, not later than 30 June 1978 or the

day on which, in accordance with section 1000 of the Act, it shall file its fiscal return for the taxation year in which it has disposed of the share or for the taxation year during which is ending the affiliate's taxation year in which that latter has disposed of the share, as the case may be, a declaration in the prescribed form and a declaration, with supporting evidence, attesting that it has made a similar election for the purposes of section 93 of the Income Tax Act (R.S.C., 1952, c. 148) in respect of that disposition.

O.C. 1981-80, s. 589R1 ; 3926-80, s. 30.

**589R2.** Where a corporation has not made the election contemplated in section 589R1 within the delay provided for therein, such election is deemed to have nevertheless been made in such delay where it is made in the manner provided for by this section within the 2 years following the expiry of such delay.

O.C. 2456-80, s. 15.

## TITLE XVII TRUSTS

**659R1.** A trust and a beneficiary may elect as mentioned in section 659 of the Act, by forwarding to the Minister, within 90 days after the end of the taxation year of the trust, in respect of which election is made, the following documents :

(a) a declaration stating that the election is being made, specifying the portion of the accumulating income in respect of which the election is so made, and signed by the beneficiary and by a trustee authorized to do so ; and

(b) a declaration signed by the trustee contemplated in paragraph a, including the computation of the share of the beneficiary in the accumulating income of the trust for the year, in accordance with section 660 of the Act, together with relevant information for such purpose on the deed creating the trust and on its administration.

**660R1.** For the purposes of paragraph c of section 660 of the Act, the share of a preferred beneficiary in the accumulating income of the trust for the year is the amount determined in section 660R2 to 660R6.

**660R2.** Where the settlor of the trust is an individual and his spouse, both of whom are alive at the end of the year and both of whom may be entitled to share in the accumulating income, the share of the individual or of his spouse, as the case may be, is in proportion to the aggregate of the fair market value of each property disposed of by him to the trust, determined upon the disposition of the property, and to the aggregate of the fair market value of

the property disposed of by both to the trust, determined in respect of each property at the time of its disposal.

**660R3.** Where the settlor of the trust is an individual and his spouse, both of whom are alive at the end of the year but only one of whom may be entitled to share in the accumulating income or only one of whom is alive at the end of the year, and may be entitled to share, the share of the one who may be entitled to share is the accumulating income of the trust for the year.

**660R4.** Where, in any case not provided for in sections 660R2 and 660R3, the settlor of the trust may be entitled to share in the accumulating income or only his spouse may be entitled thereto, and the person who may be entitled thereto is alive at the end of the year, the share of the latter is the accumulating income of the trust for the year.

**660R5.** In the cases provided for in sections 660R2 to 660R4, the share of any other preferred beneficiary is nil.

**660R6.** In any other case, the share of a preferred beneficiary alive at the end of the year is the amount obtained by dividing the accumulating income of the trust for the year by the number of preferred beneficiaries who are alive at the end of the year and who may be entitled to the share in that income.

**660R7.** For the purposes of sections 660R2 to 660R5, the expression "entitled to share in the accumulating income" does not include any entitlement that arises by reason of the death of any individual who would otherwise be entitled to share in the accumulating income.

## TITLE XVIII COMPUTATION OF TAXABLE INCOME

### CHAPTER I GENERALITIES

**694R1.** The Income Tax Act (R.S.C., 1952, c. 148) is a prescribed law for the purposes of section 694 of the Act.

**694.1R1.** For the purposes of section 694.1 of the Act, the rate that is prescribed is 30,0078%.

O.C. 1983-80, s. 34 ; 2456-80, s. 16 ; 3211-81, s. 3.

## CHAPTER II ORGANIZATIONS ENTITLED TO RECEIVE ALLOWABLE DONATIONS

**710R1.** A Canadian amateur athletic association shall be prescribed for the purposes of section 710 of the Act when it is registered as such with the Minister.

**710R2.** The Minister may register an association referred to in section 710R1 after a written request therefor has been filed in the prescribed form.

**710R3.** Subject to the Minister's control over the refusal or the revocation of a registration, every Canadian amateur athletic association properly registered as such under the Income Tax Act (R.S.C., 1952, c. 148) is deemed to be also properly registered with the Minister.

**710R4.** A prescribed foreign university means a foreign university the student body of which ordinarily includes students from Canada.

**710R5.** Every foreign university listed under Schedule C is a prescribed foreign university.

**710R6.** An organization contemplated in paragraph *j* of section 710 of the Act is prescribed for the purposes of the said paragraph if the gifts received thereby are deductible under the United States Internal Revenue Code.

**710R7.** For the purposes of paragraph *b* of section 710 of the Act, a prescribed institution or a public authority in Canada is an institution or a public authority designated by the Secretary of State of Canada in accordance with section 232R1.

## CHAPTER III CHARITABLE RECEIPTS AND OTHER RECEIPTS

**712R1.** In this Chapter, the following expressions mean :

(a) “employee's charity trust” : a registered charitable organization that is organized for the purpose of remitting to other registered charitable organizations donations that are collected from employees by an employer by means of payroll deductions ;

(b) “receipt form” : any form printed for a registered organization and which may be completed, or which originally was intended to be completed, as an official receipt of the organization ;

(c) “registration number” : a number assigned to the organization by the Minister, or, as the case may be, under section 110 of the Income Tax Act (R.S.C., 1952, c. 148) ;

(d) “organization” : a registered charitable organization or, as the case may be, a prescribed Canadian amateur athletic association ; and

(e) “receipt” : a receipt for the purposes of section 712 of the Act containing information as required under this Chapter.

**712R2.** A receipt issued by an organization shall state that it is a receipt for income tax purposes and shall show clearly, in such a manner that it cannot readily be altered :

(a) the name and address in Canada of the organization ;

(b) the serial number of the receipt ;

(c) the locality where the receipt was issued ;

(d) the year during which the donation was received ;

(e) the date on which the receipt was issued ;

(f) the name, first name and address of the donor ;

(g) the amount of the donation ; and

(h) the registration number of the organization.

**712R3.** Every receipt shall be signed personally by an individual authorized by the organization to acknowledge donations.

However, a receipt may bear a facsimile signature if all official receipt forms of the organization are imprinted with the registration number, the name and address of the organization and the serial number of the receipt, and are kept in a place which may be designated by the Minister.

**712R4.** A receipt issued to replace a receipt previously issued shall show clearly an indication to this effect in addition to the information specified under section 712R2, and shall show the serial number of the receipt originally issued.

**712R5.** An organization shall keep in its records every spoiled receipt form together with the duplicate thereof and shall also inscribe the word “cancelled” on every spoiled receipt form.

**712R6.** For the purposes of section 712R5, a receipt form on which the amount of the donation or the date on which it was received is incorrectly or illegibly entered, or is confusing, shall be considered as spoiled.

**712R7.** Sections 712R2 to 712R6 do not apply to an employee's charity trust where each copy of the return required to be filed by the employer under section 1086R1 shows for each employee the amount of his donation to the trust for the year and the registration number assigned to the charity trust; the copy of the return to be distributed to the employee under section 1086R17 shall then be considered as the official receipt contemplated under this Regulation.

#### CHAPTER IV MEDICAL EXPENSES AND HEALTH INSURANCE PLAN

**717R1.** In this Chapter, the expression “dentist”, “nurse”, “dental mechanic”, “medical practitioner”, “optometric” and “pharmacist” mean every such person qualified to practise his respective profession and authorized to practise same under the laws of the place where the medical expenses were incurred.

**717R2.** Medical expenses of which partial deduction is authorized under section 717 of the Act shall be those paid :

(a) to a medical practitioner, dentist or nurse or to a public or licensed private hospital centres, in respect of a birth in the family of the taxpayer, or in respect of an illness or an operation ;

(b) to a dental mechanic, for the making, repairing and insertion of a denture ;

(c) for drugs, medicaments or other preparations or substances not described in paragraph *d* that are used in the diagnosis, treatment or prevention of a disease, disorder, abnormal physical state, or the symptoms thereof, or in restoring, correcting or modifying an organic function, if prescribed by a medical practitioner or dentist and recorded by a pharmacist ;

(d) for an oxygen tent or other equipment necessary to administer oxygen or for insulin, oxygen, injectible liver extract for pernicious anaemia or vitamin B12 for pernicious anaemia, if prescribed by a medical practitioner ;

(e) for laboratory, radiological or other diagnostic procedures or services together with necessary interpretation, where prescribed by a medical practitioner or dentist for the purpose of maintaining health, preventing disease or assisting in the diagnosis or treatment of any injury, illness or disability ;

(f) for eye glasses or other devices for the treatment or correction of a defect of vision, if prescribed by a medical practitioner or an optometrist ;

(g) for transportation by ambulance to or from a public or licensed private hospital centre ;

(h) to a person engaged in the business of providing transportation services, for the transportation of a person and the individual accompanying him if, in the latter case, the person has been certified by a physician to be incapable of travelling without the assistance of an attendant, from the locality where the patient resides to a place, not less than 40 kilometres from that locality, where medical services are normally provided, or from that place to that locality if substantially equivalent medical services were not available in that locality and if the patient travelled to that place to obtain medical services for himself and it was reasonable, having regard to the circumstances, for the patient to travel to that place to obtain those services and the route travelled was the most direct route possible ;

(i) for an artificial limb, iron lung, rocking bed for poliomyelitis victims, wheel chair, crutches, spinal brace, brace for a limb, ileostomy or colostomy pad, truss for hernia, artificial eye, laryngeal speaking aid, aid to hearing or artificial kidney machine ;

(j) for every device or for equipment not provided for elsewhere in this section, if it is prescribed by a physician and is :

i. a wig for a person who has suffered abnormal hair loss owing to disease, medical treatment or accident ;

ii. a needle or syringe used for giving injections ;

iii. any device or equipment, including replacement parts, designed exclusively for use by a person who is suffering from a chronic respiratory ailment to assist him in breathing, but not including air conditioners, humidifiers, dehumidifiers or air cleaners ;

iv. any device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease ;

v. orthopaedic shoes or inserts for shoes made to order in accordance with a prescription, to overcome a physical disability of an individual ;



vi. a power-operated guided chair for an individual that is designed to be used solely in a stairway ;

vii. a device or equipment designed to be used to assist an individual to enter or leave a bathtub or shower or to get on or off a toilet ;

viii. a hospital bed together with the attachments included in the prescription therefor ; and

ix. any device not contemplated in paragraph *i* that is designed to assist a crippled individual in walking ;

(*k*) for the care, or the care and training of a person at a school, institution or other place if he has been certified by a qualified person to be an individual who, by reason of a physical or mental handicap, requires the equipment, facilities or personnel specially provided by such school, institution or other place, for the care or for the care and training of persons suffering from such handicap ;

(*l*) for the full-time care in a nursing home of a person who is and has been certified by a qualified medical practitioner to be, by reason of lack of normal mental development, a person who is, and in the foreseeable future will continue to be dependent on others for his personal needs and care ;

(*m*) as remuneration for one full-time attendant upon a person who was totally blind at any time in the taxation year and required the services of such attendant ;

(*n*) as remuneration for one full-time attendant upon, or for the full time care in a nursing home of a person who was, throughout any 12-month period ending in the year, necessarily confined for a substantial period of time each day, by reason of illness, injury or affliction, to a bed or chair ;

(*o*) as remuneration for one full-time attendant upon an individual for the care of a person in a self-contained domestic establishment in which the person cared-for lived, if the person cared-for is, and has been certified by a physician to be, by reason of physical or mental infirmity, and is likely to be for a long-continued period of indefinite duration, dependent on others for his personal needs and care, if the attendant was not a person in respect of whom the taxpayer or the taxpayer's spouse has made a deduction from income under section 695 of the Act for the taxation year in which the remuneration was paid, or a person who, at the time the remuneration was paid, was under 21 years of age and connected with the taxpayer or the taxpayer's spouse by blood relationship, marriage or adoption, and if the receipt filed with the Minister to prove payment of the remuneration contains the social insurance number of the person who issued the receipt ;

(*p*) on behalf of a person who is totally blind:

i. for a dog trained to guide a blind person provided by a person or organization one of whose main purposes is the training of such dogs ;

ii. for the care and maintenance of such a dog ;

iii. for reasonable travelling expenses incurred by such person in travelling to and from a school, institution or other place that trains blind persons in the handling of such dogs ; and

iv. for reasonable board and lodging expenses incurred by that person while he must live away from his ordinary place of residence in order to be in full-time attendance at a place contemplated in subparagraph iii ;

(*q*) for an external breast prosthesis that is required because of a mastectomy ;

(*r*) for a teletypewriter or similar device, including telephone ringing indicators, that enables a deaf or mute individual to make and receive telephone calls ;

(*s*) for a mechanical elevator designed exclusively to enable a handicapped person to have access to the different floors of a building ;

(*t*) for an optical scanner that is used by a blind person and is designed to transcribe instantly a printed text into a form of braille.

O.C. 1981-80, s. 717R2 ; 3190-80, s.1.

**717R3.** Where, in circumstances in which a person engaged in the business of providing transportation services is not readily available, an individual makes use of a vehicle for a purpose described in paragraph *h* of section 717R2, the individual or his legal representative shall be deemed to have paid to such person, in respect of the operation of the vehicle, such amount, to be considered as medical expenses, as is reasonable in the circumstances.

**720R1.** For the purposes of section 720 of the Act, a private health insurance plan means a contract, an insurance plan for medical care or expenses or hospitalization expenses or any combination of said contracts or plans.

**720R2.** Notwithstanding section 720R1, any contract or plan established or instituted by an Act of Parliament of Canada or a province, for the payment of medical care or expenses or hospitalization expenses shall not be considered a private health insurance plan.

## CHAPTER V LOSSES AND ADJUSTED COST BASE

**736.1R1.** The prescribed amount contemplated in the second paragraph of section 736.1 of the Act is an amount equal to that computed for the insurer at the same time and for the same purposes under paragraph *b* of subsection 7.1 of section 111 of the Income Tax Act (R.S.C., 1952, c. 148).

**736.2R1.** The prescribed amount contemplated in section 736.2 of the Act is an amount equal to that computed for the insurer at the same time and for the same purposes under paragraph *b* of subsection 7.2 of section 111 of the Income Tax Act (R.S.C., 1952, c. 148)

O.C. 1983-80, s. 35.

**741R1.** The prescribed tax contemplated in paragraph *a* of section 741 of the Act is that provided for in Part VII of the Income Tax Act (R.S.C., 1952, c. 148), as it read at 31 March 1977.

**743R1.** The prescribed tax contemplated in section 743 of the Act is that provided for in Part VII of the Income Tax Act (R.S.C., 1952, c. 148), as it read at 31 March 1977.

**744R1.** The prescribed tax contemplated in section 744 of the Act is that provided for in Part VII of the Income Tax Act (R.S.C., 1952, c. 148), as it read at 31 March 1977.

**745R1.** The prescribed tax contemplated in section 745 of the Act is that provided for in Part VII of the Income Tax Act (R.S.C., 1952, c. 148), as it read at 31 March 1977.

## CHAPTER VI DIVIDENDS OF A FOREIGN AFFILIATE

**746R1.** For the purposes of section 746 of the Act, the expression “such portion of the dividend as is prescribed to be paid out of the exempt surplus” contemplated in paragraph *a* of that section, the expressions “foreign tax prescribed” and “such portion of the dividend as is prescribed to be paid out of the taxable surplus” contemplated in paragraphs *b* and *c* of that section and the expression “such portion of the dividend as is prescribed to

be paid out of pre-acquisition surplus” contemplated in paragraph *d* of that section mean an amount equal to that computed as such at the same time and for the same purposes under the Income Tax Act (R.S.C., 1952, c. 148) and the regulations made thereunder.

**747R1.** For the purposes of section 747 of the Act :

(a) the expression “tax factor” has the meaning assigned to it in section 583R1 ;

(b) the expressions “exempt surplus”, “taxable surplus” and “pre-acquisition surplus” of a foreign affiliate, at a particular time, mean an amount equal to that so determined for the affiliate at the same time and for the same purposes under the Income Tax Act (R.S.C., 1952, c. 148) and the regulations made thereunder.

## TITLE XIX TAX TABLE

**751R1.** A succession or a trust may not, in computing its tax for a taxation year, avail itself of the table prescribed by section 751R2.

**751R2.** The table referred to in section 751 of the Act is that shown in Schedule D.

## TITLE XX BUSINESS CARRIED ON IN QUÉBEC AND ELSEWHERE

### CHAPTER I GENERAL RULE

**771R1.** The business of a corporation having an establishment in Québec shall be deemed to be totally carried on in Québec for a taxation year where such corporation has no establishment outside Québec during the year.

**771R2.** The business of a corporation shall be deemed to be totally carried on outside Québec for a taxation year where such a corporation has no establishment in Québec during the year.

## CHAPTER II ESTABLISHMENTS IN SEVERAL JURISDICTIONS

### DIVISION I GENERALITIES

**771R3.** Subject to the particular provisions contemplated in Chapters III and IV, where, in a taxation year, a corporation has an establishment in Québec and an establishment in another jurisdiction, the proportion that the business carried on in Québec is of the aggregate of the business carried on in Québec and elsewhere, is one half of the aggregate of :

(a) the proportion that its gross revenue for the year reasonably attributable to the establishment in Québec is of its total gross revenue for the year ; and

(b) the proportion that the salaries and wages paid by the corporation in the year to the employees of the establishment in Québec is of the total salaries and wages paid in the year by the corporation.

**771R3.1.** Notwithstanding section 771R3 and subject to special provisions of Chapters III and IV where a corporation having an establishment in Québec and an establishment outside Québec does not pay any salaries or wages to its employees during the year or has no gross revenue for that year, the proportion that the business carried on in Québec is of the aggregate of the business carried on in Québec and elsewhere, is the proportion referred to in paragraph *a* of section 771R3, and, in the latter case, that referred to in paragraph *b* of section 771R3.

O.C. 1983-80, s. 36 ; 1535-81, s. 10.

**771R4.** For the purposes of section 771R3, the gross revenue shall not include interest on bonds, debentures or mortgages, dividends, rentals or royalties from property which is not used in connection with the principal operation of the corporation.

**771R5.** Except where a commission is paid to a person who is not an employee of the corporation, where a remuneration is paid under an agreement by the corporation to a person for services that would normally be performed by the employees of the corporation, such remuneration shall be deemed to be a salary paid to such employee of the establishment of the corporation to which such services are reasonably attributable and to the extent that they are so attributable.

### DIVISION II COMPUTATION OF GROSS REVENUE

**771R6.** The rules contemplated in this Division shall apply to the computation of gross revenue reasonably attributable to an establishment of a corporation for a taxation year.

**771R7.** Where the merchandise sold is shipped into a jurisdiction where the corporation has an establishment, the gross revenue derived from the sale shall be attributable to that establishment ; otherwise, it shall be attributable to the establishment to which the person negotiating the sale is attached.

Where the buyer instructs that the merchandise be shipped to another person, the gross revenue derived from the sale shall be attributable to the establishment situated in the jurisdiction where the buyer has his establishment, if the corporation has an establishment in that jurisdiction ; otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

**771R8.** Notwithstanding section 771R7, where the merchandise sold is shipped to another country where the corporation has no establishment and if the merchandise was entirely produced or manufactured by the corporation in one jurisdiction in Canada, the gross revenue derived from the sale shall be attributable to the establishment situated in that jurisdiction.

However, if the merchandise sold was produced or manufactured by the corporation partly in Québec and partly in another jurisdiction, the gross revenue derived from the sale that is attributable to the establishment situated in Québec shall be equal to that proportion of the gross revenue that the salaries and wages paid in the year to employees of the establishment situated in Québec is of the aggregate of the salaries and wages paid in the year to employees of all the establishments where the merchandise sold was produced or manufactured.

The same rules shall apply where the establishment of the buyer is situated in a jurisdiction outside Canada in which the corporation has no establishment and the buyer instructs that the merchandise be shipped to another person.

**771R9.** Notwithstanding sections 771R7 and 771R8, the gross revenue derived by a corporation from the wholesale of electricity produced by it shall be attributable to the establishment situated in the jurisdiction where such electricity is produced.

**771R10.** The gross revenue derived from services rendered in a jurisdiction shall be attributable to the establishment situated in that jurisdiction ; if there is no such

establishment, it shall be attributable to the establishment to which the person who has negotiated the contract is attached.

**771R11.** Where standing timber or a cutting right is sold, the gross revenue derived from the sale shall be attributable to the establishment of the corporation situated in the jurisdiction where is situated the timber limit that is related to the sale of the standing timber or of the cutting right.

**771R12.** Where land is an establishment, the gross revenue derived therefrom shall be attributable to that establishment.

**771R13.** For the purposes of section 771R3, where part of the corporation's operations were conducted in partnership with another person, the corporation's gross revenue for the year and the salaries and wages paid in the year by the partnership shall include, in respect of those operations, only that proportion of the gross revenue of the partnership or the salaries and wages paid by the partnership that the corporation's share of the profit or loss for the year from the partnership is of the total profit or loss of the partnership for that fiscal year.

O.C. 1981-80, s. 771R13; 1535-81, s. 11.

## CHAPTER III PARTICULAR CASES

### DIVISION I INSURANCE CORPORATIONS

**771R14.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by an insurance corporation is equal to the proportion that aggregate of its net premiums in respect of insurance on properties situated in Québec together with its net premium in respect of insurance other than on properties and derived from contracts with persons residing in Québec, is of the aggregate of net premiums included in the computation of its income under Part I of the Act.

**771R15.** For the purposes of this Division, net premiums shall be computed by subtracting from gross premiums, other than considerations received for annuities, premiums paid by the corporation for re-insurance, dividends or rebates paid or credited to policyholders by the corporation, and rebates or returned premiums paid by the corporation in respect of the cancellation of policies.

**771R16.** For the purposes of section 771R14, where an insurance corporation had no establishment in a taxation year in a particular province, each net premium for that year in respect of insurance on property situated in the particular province and each net premium for that year in respect of insurance, other than on property, from a contract with a person resident in the particular province shall be deemed to be a net premium in respect of insurance on property situated in the province in which the establishment of the corporation to which the net premium is reasonably attributable is situated or, as the case may be, a net premium in respect of insurance, other than on property, from a contract with a person resident in the province in which such establishment is situated.

### DIVISION II BANKS

**771R17.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a bank shall be one third of the aggregate of :

(a) the proportion that the salaries and wages paid by the bank to employees of its establishment in Québec is of the aggregate of all salaries and wages paid by the bank ; and

(b) twice the proportion that the loans and deposits attributable to its establishment in Québec is of the aggregate of all loans and deposits.

O.C. 1981-80, s. 771R17; 1535-81, s. 12.

**771R18.** For the purpose of this Division, the amount of loans or deposits shall be one-twelfth of the aggregate of the amounts outstanding on the loans granted by the bank, or, as the case may be, of the aggregate of the amounts on deposit with the bank, at the close of business on the last day of each month in the year ; for such purposes, loans and deposits shall not include bonds, stocks, debentures, items in transit and deposits in favour of Her Majesty in right of Canada.

### DIVISION III TRUST OR LOAN CORPORATIONS

**771R19.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a trust or loan corporation is the proportion that its gross revenue from its establishment in Québec is of its total gross revenue.

**771R20.** The gross revenue from the establishment in Québec of a trust or loan corporation is equal to the aggregate of its gross revenue for the year derived from :

- (a) loans secured by land situated in Québec ;
- (b) loans not secured by land but granted to persons residing in Québec ;
- (c) loans to persons residing in a jurisdiction where the corporation has no establishment and administered by an establishment of the corporation in Québec, except for loans secured by land situated in Québec ; and
- (d) business conducted at the establishment in Québec, other than gross revenue in respect of loans.

#### **DIVISION IV RAILWAY CORPORATIONS**

**771R21.** Subject to section 771R22, the proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a railway corporation shall be one-half the aggregate of :

- (a) the proportion that the number of equated track-kilometres of the corporation in Québec is of the number of equated track-kilometres of the corporation in Canada ; and
- (b) the proportion that the gross ton kilometres of the corporation in Québec is of the number of gross ton kilometres of the corporation in Canada.

**771R22.** The number of equated track-kilometres, mentioned in section 771R21, is computed by adding the number of kilometres of the first main track, 80% of the number of kilometres of other main tracks and 50% of the number of kilometres of yard tracks or sidings.

**771R23.** Where a corporation contemplated in this Division operates an airline service, ships, hotels or derives substantial revenues with respect to rights relating to natural gas or petroleum, the proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere in Canada by the corporation shall be that as is respectively established in :

- (a) Division V in respect of that part of its tax for the year which may reasonably be attributable to the operation of its airline service ;
- (b) Division IX in respect of that part of its tax for the year which may reasonably be attributable to the operation of its ships ;

(c) Chapters I and II in respect of that part of its tax for the year which may reasonably be attributable to the operation of its hotels or, as the case may be, to the ownership of rights relating to petroleum or natural gas or to any interest in such rights ; and

(d) section 771R21 in respect of the remainder of its tax.

**771R24.** For the purposes of Division IX mentioned under paragraph *b* of section 771R23, the expression “salaries and wages paid by the corporation to employees”, in section 771R31 means such salaries and wages paid to the employees employed in the operation of the establishments maintained for the shipping business, other than those employed on ships.

**771R25.** For the purposes of Chapter II mentioned under paragraph *c* of section 771R23, the following expressions used in the said Chapter mean :

(a) “gross revenue of the corporation for the year reasonably attributable to the establishment in Québec” : the gross revenue which the corporation derives from its hotel operations in Québec during the year or, as the case may be, from the ownership of rights relating to petroleum or natural gas or any interest in such rights and related to land situated in Québec ;

(b) “its total gross revenue for the year” : total gross revenue of the corporation derived from its hotel operations or, as the case may be, from the ownership of rights relating to petroleum or natural gas or any interest in such rights ; and

(c) “salaries and wages paid by the corporation in the year to employees” : salaries and wages paid in the year to employees engaged in the operation of its hotels or, as the case may be, to its employees engaged in an operation related to the ownership of rights relating to petroleum or natural gas or any interest in such rights.

#### **DIVISION V AIRLINE CORPORATIONS**

**771R26.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by an airline corporation shall be one-quarter of the aggregate of :

- (a) the proportion that the cost of its land and depreciable property, with the exception of aircraft, in Québec at the end of the year, is of the cost of its land and depre-

cialable property, with the exception of aircraft, in Canada at the same moment ; and

(b) 3 times the proportion that the number of revenue plane kilometres flown by its aircrafts in Québec is of the number of revenue plane kilometres flown by its aircrafts in Canada.

**771R27.** The number of revenue plane kilometres flown by an aircraft, as referred to in section 771R26, shall be weighted according to the take-off weight of the aircraft.

For the purposes of this section, the “take-off weight” of an aircraft means the maximum authorized take-off weight, expressed in kilograms, as stated on the Certificate of Airworthiness issued by the Federal Department of Transport in respect of that aircraft and, where a certificate has not been issued, the equivalent maximum weight expressed in kilograms.

#### **DIVISION VI GRAIN ELEVATOR CORPORATIONS**

**771R28.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere during a taxation year by a grain elevator corporation shall be one-half of the aggregate of :

(a) the proportion that the number of metric tons of grain received in the elevators operated by the corporation in Québec is of the total number of metric tons of grain received in all elevators operated by that corporation ; and

(b) the proportion that the salaries and wages paid by the corporation to the employees of its establishment in Québec is of the aggregate of all salaries and wages paid by that corporation.

#### **DIVISION VII BUS AND TRUCK TRANSPORTATION CORPORATIONS**

**771R29.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a bus and truck transportation corporation shall be one-half of the aggregate of :

(a) the proportion that the number of kilometres travelled in Québec by vehicles owned or leased by it is of the total number of kilometres travelled by its vehicles elsewhere than in a province where the corporation has no establishment ; and

(b) the proportion that the salaries and wages paid by the corporation to employees of its establishment in Qué-

bec is of the aggregate of all salaries and wages paid by that corporation.

O.C. 1981-80, s. 771R29 ; 1535-81, s. 13.

#### **DIVISION VIII CORPORATIONS OPERATING A PIPELINE**

**771R30.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a corporation operating a pipeline of water, gas or oil in Québec shall be one-half of the aggregate of :

(a) the proportion that the number of kilometres of pipe of the corporation in Québec is of the number of kilometres of its pipe in all the provinces where it has an establishment ; and

(b) the proportion that the salaries and wages paid by the corporation to employees of its establishment in Québec is of the aggregate of salaries and wages paid by that corporation in Canada.

O.C. 1981-80, s. 771R30 ; 1535-81, s. 14.

#### **DIVISION IX NAVIGATION CORPORATIONS**

**771R31.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a navigation corporation shall be the aggregate of :

(a) the proportion resulting from the product obtained by multiplying :

i. the proportion that is port-call-tonnage in Canada is of its total port-call-tonnage ; by

ii. the proportion that its port-call-tonnage in Québec is of its total port-call-tonnage in all the provinces in which the corporation has an establishment ; and

(b) where its port-call-tonnage in all countries exceeds its port-call-tonnage in Canada, the proportion resulting from the product obtained by multiplying :

i. the proportion between that excess and its port-call-tonnage in all countries ; by

ii. the proportion that the salaries and wages paid by the corporation to the employees of its establishment in Québec, with the exception of those paid to employees working on ships, is of the salaries and wages paid by the corporation to employees of its establishments in Canada,

with the exception of those paid to employees working on ships.

O.C. 1981-80, s. 771R31; 1535-81, s. 15

**771R32.** In this Division, port-call-tonnage in a province or in a country is the aggregate of the products obtained by multiplying, for each ship operated by the corporation, the number of calls made in the year by that ship to ports in that province or that country, whichever applies, by the number of cubic metres of the registered net tonnage of that ship.

O.C. 1981-80, s. 771R32; 1535-81, s. 16

## **DIVISION X DIVERSIFIED BUSINESS CORPORATIONS**

**771R33.** Where a corporation is not contemplated in Divisions I to IX and part of its business consists of operations normally carried out by a corporation contemplated in the said Divisions, the corporation and the Minister may agree :

(a) to apply the appropriate provisions of the said Divisions to that portion of its tax which may reasonably be attributable to operations normally carried out by a corporation contemplated in one of the said Divisions ; and

(b) to apply the provisions of Chapters I and II to the remainder of its tax.

## **CHAPTER IV FOREIGN CORPORATIONS**

**771R34.** In this Chapter, “foreign corporation” means a corporation legally incorporated outside Canada, whose head office is not located in Canada and which carries on a business in Québec.

**771R35.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a foreign corporation shall be computed by taking into account only the business attributable to its establishments in Canada as though the business conducted by the corporation in Canada were a district business carried on by a distinct person.

**771R36.** For the purpose of section 771R35, a foreign corporation shall keep a branch or subdivision accounting system for the business attributable to its establishments in Canada ; it may, however, take into account in computing its income derived from that business, all expenses, wherever engaged or incurred by it, if those ex-

penses may reasonably be attributable to an establishment in Canada.

**771R37.** The Minister may rectify the accounts produced, correct errors and omissions therein or re-adjust to a reasonable value the remunerations and prices entered in the books of a foreign corporation.

He may also determine the proportion of business carried on in Québec and that carried on in Québec and elsewhere by a foreign corporation, if :

(a) the corporation does not keep any accounting system as prescribed under section 771R36 ;

(b) the accounting system contemplated under the said section is not adequate for that type of business ; or

(c) the rectifications or corrections mentioned in the section cannot be effected.

**771R38.** Subject to this Chapter, Chapters I to III shall apply to establish the proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a foreign corporation.

## **TITLE XX.1 ELIGIBLE BUSINESS**

**771.1R1.** For the purposes of section 771.1 of the Act, the expression “eligible business” has the meaning that would be assigned by sections 451R2 to 451R7 if paragraph *a* of section 451R6, were read without the words “in Canada”.

O.C. 3211-81, s. 4.

## **TITLE XXI ABATEMENT FOR FOREIGN TAXES**

**772R1.** This Title shall apply in determining the amount that a taxpayer contemplated in section 772 of the Act may deduct from his tax otherwise payable for a taxation year as income tax, or of a like levy, paid by him to the government of a foreign country or to a political subdivision of a foreign country or to an international organization contemplated in section 3 of the Privileges and Immunities (International Organizations) Act (R.S.C., 1970, c. P-22) ; for this purpose, the tax otherwise payable means the tax payable under Part I of the Act before making any deduction under this Title, under sections 767, 1183 and 1184 of the Act.

**772R2.** Where the income from a business is attributable to an establishment situated in a country other than Canada, an individual may deduct from his tax otherwise payable for the year 45% of the tax attributable to such in-

come and paid for the year to the government of a foreign country or to a political subdivision of such country as well as the lesser of :

(a) the amount by which the amount determined in accordance with this section, for the immediately preceding taxation year, exceeds the amount deducted under this Title in respect of income from business that is attributable to an establishment situated in such country ; or

(b) the aggregate of all amounts in respect of each of the 5 preceding taxation years but subsequent to the 1971 taxation year, equal to the amount by which 45% of the tax attributable to such income and paid by him for the year to the government of a foreign country or to a political subdivision of such country exceeds the amount deducted for the year under this Title in respect of the income from a business attributable to an establishment situated in such country.

**772R3.** The deduction granted to an individual under section 772R2 in respect of a country shall not exceed the lesser of :

(a) the proportion of the tax otherwise payable for the particular year that his income for the year or, as the case may be, for any period referred to in paragraph *a* of the second paragraph of section 23 of the Act, where his taxable income is computed in the manner indicated in the said paragraph *a*, derived from a business and attributable to an establishment situated in such country, is of his income for the year or, as the case may be, for any such period, less the amounts deductible under section 729 of the Act ; or

(b) the tax otherwise payable for the particular year less the aggregate of the amounts deducted under this Title in respect of an income contemplated in section 772R5.

**772R4.** For the purposes of section 772R2 and 772R3, the income of an individual derived from a business and attributable to an establishment situated in a particular foreign country shall be computed by applying *mutatis mutandis* the provisions of sections 22R2 to 22R18.

**772R5.** In the case of an income other than the income contemplated in section 772R2 that is derived from a source situated in a foreign country, an individual may deduct from his tax otherwise payable for the year the amount by which the tax attributable to such income and paid for the year to the government of such foreign country or to a political subdivision of such country exceeds the deduction granted him therefor under subsection 1 of section 126 of the Income Tax Act (R.S.C., 1952, c. 148). If the taxpayer is a corporation, it may deduct from its tax

otherwise payable the proportion of the amount by which the foreign tax deduction that would be granted to it under subsection 1 of section 126 of the said Act, if the deduction contemplated in subsection 1 of section 124 of the said Act were not taken into account, exceeds the deduction granted under subsection 1 of section 126 of the said Act that the business carried on in Québec is of the business carried on in Canada ; this proportion is computed by applying *mutatis mutandis* the provisions of sections 771R1 to 771R33.

**772R6.** The deduction granted to an individual under section 772R5 shall not exceed the proportion of the tax otherwise payable for the particular year that his income in respect of which the deduction is granted is of his income for the year or, as the case may be, for any period contemplated in paragraph *a* of the second paragraph of section 23 of the Act, where his taxable income is computed in the manner indicated in the said paragraph *a*, less the amounts deductible under section 729 of the Act ; the deduction granted to a corporation shall not exceed 10% of the proportion of the income in respect of which the deduction is granted that the business carried on in Québec is of the business carried on in Québec and elsewhere by such corporation, as determined under sections 771R1 to 771R33.

**772R7.** The deduction provided in this Title shall be computed separately in respect of each country.

**772R8.** Where an individual employed by an international organization referred to in section 772R1 has paid to such organization a levy computed in a manner similar to the manner in which income tax is computed, to defray the expenses of such organization, the said individual may, in addition to any deduction contemplated in sections 772R2 and 772R5, deduct from the tax otherwise payable for the year by him the amount by which such levy exceeds the deduction granted him therefor under subsection 3 of section 126 of the Income Tax Act (R.S.C., 1952., c. 148).

However, such deduction shall not exceed that proportion of the tax otherwise payable by him for the particular year that the amount included in this income for the year as remuneration, in respect of which the levy was computed, is of his income for the year ; in addition it shall not exceed that proportion of the levy that the amount included in his income for the year as remuneration, in respect of which the levy was computed, is of the amount that would be included in computing his income for the year from employment with the organization if section 488 of the Act did not apply.



**772R9.** For the purposes of sections 772R2 and 772R5, the taxpayer contemplated therein shall deduct from the tax paid to the government of a foreign country or a political subdivision of such country any amount deductible in computing his income for the year under section 146 of the Act and any amount deducted in that computation under section 146.1 of the Act.

O.C. 1981-80, s. 772R9 ; 1983-80, s. 37.

## TITLE XXII

### SAVINGS AND CREDIT UNION RESERVES

#### CHAPTER I

##### GENERALITIES AND RULE OF APPLICATION

**799R1.** In this Title, a bond includes a mortgage or hypothec and an agreement of sale, and a credit union means a saving and credit union.

**799R2.** For the purposes of this Title, the amortized cost of a bond at a particular time to a credit union means the amount by which the cost to the credit union of acquiring the bond plus the amount described in section 799R3, or minus the amount described in section 799R4, as the case may be, exceeds the aggregate of all amounts that, before that time, the credit union became entitled to receive as the principal amount of such bond.

**799R3.** The amount that must be added to the cost to the credit union of acquiring the bond under section 799R2 is the proportion of the amount by which the principal amount of the bond at the time it was acquired exceeds the cost to the credit union of so acquiring it as was included in computing the credit union's income for a taxation year ending before or concurrently with that time.

**799R4.** The amount that must be deducted from the cost to the credit union of acquiring the bond under section 799R2 is the proportion of the amount by which the cost to the credit union of acquiring the bond exceeds the principal amount of the bond at the time it was so acquired as was deducted in computing the credit union's income for a taxation year ending before or concurrently with that time.

**799R5.** In the case of bonds, the amount that a credit union may claim for a taxation year as a reserve shall not exceed the aggregate of :

(a)  $1\frac{1}{2}\%$  of the lesser of 2 000 000 000 \$ or the aggregate of :

i. the amortized cost to it at the end of the year of each bond that is owned by it at that time and is not capital property, other than a bond that is not a hypothec or

agreement of sale and that matures within one year after that time ;

ii. each amount due and unpaid at the end of the year as interest payable to the credit union under the bond described in subparagraph i ; and

iii. each amount that has been taken into account in computing the income of the credit union for the year in respect of the value of a property included in its inventory at the end of the year and that was acquired, after default made under a bond, other than property in respect of which an amount has been included under subparagraphs i or ii ; and

(b) 1% of the amount by which the aggregate referred to in paragraph *a* exceeds 2 000 000 000 \$.

**799R6.** In the case of debts other than those included in section 799R5, the amount that a credit union may claim for a taxation year shall not exceed  $1\frac{1}{2}\%$  of the aggregate of the amount of the debts outstanding at the end of the year other than a debt owing by :

(a) another credit union, more than 50% of the issued capital stock of which belongs to credit unions ;

(b) a bank to which the Bank Act (S.C., 1980-81, c. 40) or the Québec Savings Bank Act (R.S.C., 1970, c. B-4) applies ;

(c) the Government of Canada or a provincial government or an agency thereof ; or

(d) a corporation controlled by the particular credit union or by a group of credit unions that includes such credit union.

The same exception applies in respect of a debt guaranteed by any of the persons contemplated in paragraphs *a*, *b* or *c*.

## CHAPTER II

### SPECIAL RULE

**799R7.** Notwithstanding sections 799R5 and 799R6, where a credit union disposed of a bond or debt in the 1972, 1973 or 1974 taxation year before the end of the particular taxation year and the amortized cost of such bond or such debt is relevant to the calculation of the amount that the credit union is deemed to have claimed for its 1971 taxation year under section 149 of the Act respecting the application of the Taxation Act (S.Q., 1972, c. 24), the amount that the credit union is entitled to claim for the particular taxation year as a reserve in respect of bonds or debts shall not be less than the amount by which the amount that the credit union is deemed to have deducted in computing its income for its 1971 taxation year exceeds the amount calculated under section 799R8, in the case of a bond, or under section 799R9 in the case of a debt.

**799R8.** In the case of a bond, the amount referred to in section 799R7 is the amount by which the value of the bond, as determined for the purposes of section 95 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), exceeds the aggregate of all amounts that, after the 1971 taxation year, the credit union became entitled to receive as the principal amount of the bond and of the proceeds of disposition, to the extent that the amount of such proceeds is not included in the amount the credit union thus became entitled to receive.

**799R9.** In the case of a debt, the amount referred to in section 799R7 is the amount by which the amount of the debt at the time of its disposition exceeds the proceeds of disposition.

**799R10.** For the purposes of this Chapter, a credit union that makes a deduction under section 141 of the Act in respect of a debt shall be deemed to have disposed of the debts.

## TITLE XXIII INSURANCE CORPORATION

### CHAPTER I INTERPRETATION

**818R1.** In Chapters I to VIII and X :

(a) “total depreciation” has the meaning assigned by paragraph *b* of section 93 of the Act ;

(b) “equity property” means a share or an income bond or income debenture of a corporation, or issued by it, if that corporation is not a designated corporation ;

(c) “Canadian equity property” means a share or an income bond or an income debenture of a corporation resident in Canada, or issued by it, if that corporation is not a designated corporation ;

(d) “property in the course of development” of an insurer for a taxation year means property that the insurer acquires in the year or has acquired in one of the 2 preceding taxation years for the purpose of earning gross investment revenue derived from property and in respect of which it is actively pursuing development works ;

(e) “designated corporation”, in respect of an insurer, means a corporation in respect of which the insurer holds, at any time in a taxation year, shares representing not less than 30% of the common shares of the corporation outstanding at that time ;

(f) “Canadian investment fund for the year”, for a taxation year, means :

i. in respect of a life insurer resident in Canada, one-half of the aggregate of its Canadian investment fund at the end of the year and its Canadian investment fund at the end of the preceding taxation year ;

ii. in respect of a non-resident insurer, one-half of the aggregate of its Canadian investment fund at the end of the year and the amount that would be its Canadian investment fund at the end of the preceding taxation year if its “attributed surplus for the year” for the preceding taxation year were its “attributed surplus for the year” for the taxation year ;

(g) “surplus fund from operations” has the meaning assigned by section 850 of the Act ;

(h) “segregated fund”, “amount payable”, “segregated fund policy”, “life insurance policy”, “participating life insurance policy”, “policy loan” and “Superintendent of Insurance” have the meaning assigned by section 835 of the Act ;

(i) “mean amount on deposit” with an insurer for a taxation year in respect of life insurance policies means one-half of the aggregate of the amounts on deposit with the insurer at the end of the year in respect of those policies and the amounts that were so on deposit at the end of the preceding taxation year in respect of those policies ;

(j) “mean Canadian reserve liabilities” of an insurer for a taxation year means one-half of the aggregate of its Canadian reserve liabilities at the end of the year and its Canadian reserve liabilities at the end of the preceding taxation year ;

(k) “mean total reserve liabilities” of an insurer for a taxation year means one-half of the aggregate of its total reserve liabilities at the end of the year and its total reserve liabilities at the end of the preceding taxation year ;

(l) “Canadian reserve liabilities” of an insurer, at the end of a taxation year, means the aggregate of its liabilities and reserves in respect of its insurance policies in Canada, excluding its liabilities and reserves in respect of an amount payable out of a segregated fund, as determined at the end of the year for the purposes of the Superintendent of Insurance ;

(m) “total reserve liabilities” of an insurer, at the end of a taxation year, means the aggregate of its liabilities and reserves in respect of all its insurance policies, excluding its liabilities and reserves in respect of an amount payable out of a segregated fund, as determined at the end of the year for the purposes of the Superintendent of Insurance ;

(n) “insurance policy in Canada” means :

i. in the case of a life insurance policy, a life insurance policy in Canada ;

ii. in the case of a fire insurance policy, a policy issued or effected upon property situated in Canada ; and

iii. in the case of any other insurance policy, a policy issued or effected to insure risks which were ordinarily covered within Canada at the time the policy was issued or effected ;

(o) “life insurance policy in Canada” means a life insurance policy issued or effected by an insurer upon the life of a person resident in Canada at the time the policy was issued or effected ;

(p) “maximum tax actuarial reserve” of an insurer in respect of a particular class of life insurance policies for a taxation year means the maximum amount deductible, in computing its income, pursuant to paragraph *a* of section 840 of the Act as reserves for the year in respect of policies of that class ;

(q) “mean maximum tax actuarial reserve” of an insurer in respect of a particular class of life insurance policies for a taxation year means one-half of the aggregate of its maximum tax actuarial reserve in respect of that class of policies for the year and its maximum tax actuarial reserve in respect of that class of policies for the preceding taxation year ;

(r) “gross investment revenue” of an insurer has the meaning assigned by section 825 of the Act ;

(s) “gross Canadian life investment income” of a life insurer for a taxation year means the amount by which the aggregate of amounts deducted by it under paragraph *c* of section 840 of the Act and paragraphs *d* and *e* of section 841 of the said act in computing its income for the year, exceeds the aggregate of :

i. its gross investment revenue for the year derived from property that are not included in a segregated fund and that it uses or holds in the course of carrying on its life insurance business in Canada ; and

ii. the aggregate of amounts that it shall include, in computing its income for the year, pursuant to paragraphs *a* to *c* of section 844 of the Act, excluding the amounts deducted in computing its income for the preceding taxation year, pursuant to paragraphs *a* and *d* of section 840 of the said Act ;

(t) “attributed surplus for the year” of a non-resident insurer, for a taxation year, means the aggregate of its sur-

plus derived from property and casualty insurance for the year and the amount obtained by multiplying the excess determined for the year pursuant to paragraph *b* of section 818R11 in respect of the insurer by its life surplus factor for the year ;

(u) “property and casualty insurance surplus” of an insurer for a taxation year means the aggregate of the following amounts obtained by using the amounts that the insurer has declared to the Superintendent of Insurance as reserves and allowances in respect of its property and casualty insurance business :

i. 15% of one-half of the aggregate of its allowance for unearned premiums at the end of the year and its allowance for unearned premiums at the end of the preceding taxation year ;

ii. 15% of one-half of the aggregate of its allowance for unpaid settlement claims and settlement expenses at the end of the year and its allowance for unpaid settlement claims and settlement expenses at the end of the preceding taxation year ; and

iii. one-half of the aggregate of its reserve in respect of the investment valuation at the end of the year and its reserve in respect of the investment valuation at the end of the preceding taxation year.

O.C. 3926-80, s. 31.

**818R2.** For the purposes of the application of Chapters I to VIII and X and except as expressly otherwise provided therein, where the expression “preceding taxation year” is referring to a 1977 taxation year of an insurer, the definitions included therein apply as if those Chapters would apply to that taxation year of the insurer.

O.C. 3926-80, s. 31.

**818R3.** For the purposes of Chapters I to VIII and X, an amount determined in foreign currency shall be converted, as required for the purposes of the Superintendent of Insurance, to Canadian currency using the current rate of exchange on the date in respect of which the amount is determined.

O.C. 3926-80, s. 31.

## CHAPTER II CANADIAN INVESTMENT FUND OF AN INSURER

**818R4.** For the purposes of Chapters I to VIII and X, the Canadian investment fund, at the end of a taxation year, of a life insurer resident in Canada is the proportion of the excess contemplated in section 818R5, that is

Canadian reserve liabilities at the end of the year is of its total reserve liabilities at that time.

O.C. 3926-80, s. 31.

**818R5.** The excess contemplated in section 818R4 is the amount remaining after having deducted the aggregate of amounts, other than those related to a debt referred to in paragraph *b* of section 818R20 or borrowing money used for the purpose of earning income from a source that is not an insurance business, that the insurer is owing at the end of the taxation year in respect of borrowing money, from the aggregate valuation, at the same time, of its investment property, money and amounts, other than its investment property and money, deposited by and credited to it with a corporation authorized to accept deposits or to offer services as trustee.

O.C. 3926-80, s. 31.

**818R6.** For the purposes of section 818R4 and notwithstanding paragraphs *l* and *m* of section 818R1, the insurer contemplated in that section 818R4 shall determine its liabilities and reserves in respect of its insurance policies outside Canada according to the same method than that used for the determination of its liabilities and reserves in respect of its insurance policies in Canada.

O.C. 3926-80, s. 31.

**818R7.** For the purposes of Chapters I to VIII and X, the Canadian investment fund, at the end of a taxation year, of a non-resident insurer means the amount by which the aggregate determined pursuant to section 818R8 exceeds the aggregate of :

(a) the valuation, at the end of the year, of its property contemplated in paragraph *b* of section 818R23 in respect of all its insurance businesses in Canada, excluding money and amount on deposit to its credit with a corporation authorized to accept deposits or to offer services as trustee ; and

(b) its acquiring expenses carried forward in respect of its property and casualty insurance business in Canada, as determined at the end of the year for the purposes of the Superintendent of Insurance.

O.C. 3926-80, s. 31.

**818R8.** The aggregate referred to in section 818R7 in respect of an insurer contemplated therein is an amount that is :

(a) its maximum tax actuarial reserve for the year ;

(b) the maximum amount that it is entitled to deduct under the second paragraph of section 152 of the Act in computing its income for the year, determined on the as-

sumption that the only insurance business, other than a life insurance business, carried on by it in Canada is a sickness and accident insurance business ;

(c) the amount determined pursuant to subparagraph *i* of paragraph *d* of section 840 of the Act in respect of the insurer at the end of the year ;

(d) the liabilities or reserves incurred or deducted, as the case may be, in the course of the carrying on of its property and casualty insurance business in Canada, as determined at the end of the year for the purposes of the Superintendent of Insurance ;

(e) a debt incurred by it in the course of the carrying on of its insurance business in Canada, other than property and casualty insurance business, and owing by it at the end of the year ; and

(f) the amount that is the greater of its “attributed surplus for the year” for the taxation year or the amount by which its surplus fund derived from operations at the end of the preceding taxation year exceeds the aggregate contemplated in subparagraphs *ii* to *iv* of paragraph *a* of subsection 4 of section 219 of the Income Tax Act (R.S.C., 1952, c. 148) in respect of the insurer at the end of the year.

O.C. 3926-80, s. 31.

**818R9.** For the purposes of paragraphs *d* and *e* of section 818R8, a liability or debt contemplated therein does not include a debt referred to in paragraph *b* of section 818R20.

Likewise, for the purposes of paragraph *d* of section 818R8, a reserve contemplated therein does not include the reserve in respect of the valuation of the insurer’s investments.

O.C. 3926-80, s. 31.

### CHAPTER III LIFE INSURANCE SURPLUS FACTOR OF AN INSURER

**818R10.** For the purposes of Chapters I to VIII and X, “life insurance surplus factor” of a non-resident life insurer for a taxation year means :

(a) subject to section 818R13, where the insurer, pursuant to this paragraph, elects for the year in the manner provided for in section 818R12, the proportion, expressed as a percentage, that the excess determined under section 818R11 is of the excess contemplated in paragraph *b* of section 818R11 ;

(b) where the insurer does not make for the year the election provided for in paragraph *a* but has made such an

election for one of the 4 preceding taxation years and, since the last taxation year in respect of which it has made that election, it has not selected, pursuant to this paragraph, the percentage referred to in paragraph *c* as life insurance surplus factor for one of those preceding years, the percentage selected by it for the year and being either the percentage contemplated in paragraph *c* or the percentage determined pursuant to paragraph *a* in respect of the last taxation year for which it has made the election provided for in the said paragraph *a*; and

(*c*) in the other cases, the percentage of 10%.

O.C. 3926-80, s. 31.

**818R11.** The excess contemplated in paragraph *a* of section 818R10 is the amount by which :

(*a*) the amount that would have been for the insurer its Canadian investment fund for the year if it had been a life insurer resident in Canada registered under the Canadian and British Insurance Companies Act (R.S.C., 1970, c. I-15) for the purposes of carrying on an insurance business in Canada and if the only insurance business, other than a life insurance business, carried on by it in Canada were a sickness and accident insurance business ; exceeds

(*b*) the amount by which one-half of the aggregate of amounts contemplated in paragraphs *a* to *c* and *e* of section 818R8 in respect of the insurer at the end of the year and those amounts at the end of the preceding taxation year, exceeds the value for the year of its money or an amount on deposit to its credit with a corporation authorized to accept deposits or to offer its services as a trustee, in respect of all its insurance businesses in Canada, except property and casualty insurance businesses.

O.C. 3926-80, s. 31.

**818R12.** A non-resident life insurer makes the election contemplated in paragraph *a* of section 818R10 for a taxation year by attaching to its fiscal return, that it is required to file for the year according to section 1000 of the Act, the following documents in duplicate :

(*a*) a letter stating that election ;

(*b*) a schedule mentioning the amount of the excess determined under section 818R11 in respect of the year, the amount of the value for the year of all the insurer's equity property, information adequate to enable the Minister to verify those amounts and, in the case of section 818R14, the position and jurisdiction of the person con-

templated therein to whom the insurer is required to report its reserves.

O.C. 3926-80, s. 31

**818R13.** Where an insurer has made the election referred to in section 818R12 and the information contemplated in paragraph *b* of that section does not enable the Minister, on the advice of the Superintendent of Insurance, to verify the amounts referred to in that paragraph, the insurer's life insurance surplus factor is then the one that is provided for in paragraph *c* of section 818R10.

O.C. 3926-80, s. 31.

**818R14.** Notwithstanding the definition of the expression "Superintendent of Insurance" in paragraph *h* of section 818R1, the insurer that makes the election referred to in section 818R12 may, if it so provides in that election, compute the excess determined pursuant to section 818R11 as if that expression were read as the person of the country or the political subdivision thereof to whom the insurer shall report its reserves in respect of all the insurance businesses carried on by it.

O.C. 3926-80, s. 31.

## CHAPTER IV EQUITY LIMIT OF AN INSURER

**818R15.** For the purposes of Chapters I to VIII and X, the life insurance equity limit, for a taxation year, of a non-resident life insurer means :

(*a*) where the insurer makes an election in respect of its life insurance surplus factor for the year in the manner provided for in section 818R12, the amount that would have been its equity limit for the year if it had been a life insurer resident in Canada registered under the Canadian and British Insurance Companies Act (R.S.C., 1970, c. I-15) for the purposes of carrying on an insurance business in Canada and if the only insurance business, other than a life insurance business, carried on by it in Canada were a sickness and accident insurance business ;

(*b*) where the insurer does not make the election referred to in paragraph *a* for the year but has made such an election for one of the 4 preceding taxation years and its life insurance surplus factor for the year is not determined pursuant to paragraph *c* of section 818R10, the amount that would be determined for the year pursuant to paragraph *a* if that latter paragraph applied and if the insurer used, as amount determined under paragraph *a* of section

818R17, the amount determined under paragraph *a* of that section 818R17 in respect of the last taxation year or which such election was made by it ; and

(*c*) in the other cases, the amount by which 8% of its Canadian investment fund for the year exceeds the value for the year of the aggregate of its property contemplated in paragraphs *b* and *c* of section 818R30 that is Canadian equity property.

O.C. 3926-80, s. 31.

**818R16.** For the purposes of Chapters I to VIII and X, the equity limit for the year, in respect of a taxation year, means :

(*a*) in the case of a life insurer resident in Canada, the amount determined pursuant to section 818R17 ;

(*b*) in the case of a non-resident insurer, other than a life insurer, the amount determined pursuant to section 818R18 ; and

(*c*) in the case of a non-resident life insurer, the amount determined pursuant to section 818R19.

O.C. 3926-80, s. 31.

**818R17.** The amount contemplated in paragraph *a* of section 818R16 is the amount by which :

(*a*) the amount equal to the proportion of the value for the year of the aggregate of the insurer's equity property, that its mean Canadian reserve liabilities for the year is of its mean total reserve liabilities for the year ; exceeds

(*b*) the amount of the value for the year of the aggregate of the insurer's property contemplated in paragraphs *b* and *c* of section 818R30 that is Canadian equity property.

O.C. 3926-80, s. 31

**818R18.** The amount contemplated in paragraph *b* of section 818R16 is the amount by which one-quarter of the aggregate of its mean Canadian reserve liabilities for the year and its property and casualty insurance surplus for the year, exceeds the amount of the value for the year of the aggregate of the insurer's property contemplated in paragraphs *b* and *c* of section 818R30 that is Canadian property.

O.C. 3926-80, s. 31

**818R19.** The amount contemplated in paragraph *c* of section 818R16 is the aggregate of the insurer's life equity limit for the year and the amount by which one-quarter of the aggregate of its mean Canadian reserve

liabilities for the year, determined on the assumption that its only insurance business in Canada is a property and casualty insurance business, and its property and casualty insurance surplus for the year, exceeds the amount of the value for the year of the aggregate of its property contemplated in paragraphs *b* and *c* of section 818R30 that is Canadian equity property.

O.C. 3926-80, s. 31.

## CHAPTER V VALUATION AND VALUE FOR THE YEAR OF PROPERTY

**818R20.** For the purposes of Chapters I to VIII and X, the valuation, as at a particular time, of a property of an insurer, designated corporation, trust or partnership, called in this Chapter "owner", means, in respect of property contemplated in section 818R21, the amount by which :

(*a*) the amount provided for in that section in respect of such property ; exceeds

(*b*) the amount of any debt that the owner has incurred or assumed for the purposes of acquiring the property and that was owing by him at that time.

O.C. 3926-80, s. 31.

**818R21.** The amount contemplated in paragraph *a* of section 818R20 in respect of an owner's property means :

(*a*) where the property is property that is acquired and disposed of in a same taxation year, a land or a share of a corporation other than a designated corporation, its cost to the owner ;

(*b*) where the property is a bond, debenture, hypothec, mortgage or agreement of sale, other than property that is acquired or disposed of in a same taxation year, its book value registered in the books of the owner, as determined for the purposes of the Superintendent of Insurance or that would have been so determined if the owner had been a life insurer resident in Canada and registered under the Canadian and British Insurance Companies Act (R.S.C., 1970, c. I-15) for the purposes of carrying on an insurance business in Canada ;

(*c*) where the property is depreciable property of a prescribed class, other than property that is acquired and disposed of in a same taxation year, the proportion of the undepreciated capital cost to the owner, at the time referred to in section 818R20, of property of that class, that

the capital cost of the property to the owner is of the capital cost for the latter of all property of that class ;

(d) where the property is property that would have been depreciable property of a prescribed class if it had been situated in Canada and used or held in the year in the course of carrying on an insurance business in Canada, the amount by which its capital cost to the owner exceeds the amount of the total depreciation that would have been allowed to the owner, before the particular time referred to in section 818R20, in respect of the property if it had been the only depreciable property of that class and the owner had claimed the maximum amount allowable under paragraph *a* of section 130 of the Act in respect of property of that class for each year in which the owner owned the property ; and

(e) in the other cases, the maximum value of the property, as determined for the purposes of the Superintendent of Insurance or that would have been so determined if the owner had been a life insurer resident in Canada and registered under the Canadian and British Insurance Companies Act (R.S.C., 1970, c. I-15) for the purposes of carrying on an insurance business in Canada.

O.C. 3926-80, s. 31.

**818R22.** For the purposes of Chapters I to VIII and X, the value for the year of property of an owner for a taxation year means :

(a) where the property is a hypothec, mortgage, agreement of sale or an investment property that is an amount on deposit to the credit of an insurer with a corporation authorized to accept deposits or to offer services as a trustee, the quotient obtained when the owner's gross investment revenue for the year derived from the property is divided by the average annual rate, expressed as a fraction, of the interest earned by the owner from the property during the year ;

(b) in the case of a property, other than property contemplated in paragraph *a*, that was not owned by the owner throughout the year, the proportion of either its valuation at the end of the preceding taxation year, where it was owned by the owner at that time, or its valuation, where it was acquired during the year, that the number of days during which the property may be considered to have been owned by the owner is of the number of days of the year ; and

(c) in the other cases, one-half of the aggregate of the valuation of the property at the end of the year and its valuation at the end of the preceding taxation year.

O.C. 3926-80, s. 31.

## CHAPTER VI PROPERTY USED OR HELD IN THE COURSE OF CARRYING ON AN INSURANCE BUSINESS IN CANADA

### DIVISION I GENERALITIES

**818R23.** For the purposes of section 818 of the Act, property used or held by an insurer in the year in the course of carrying on an insurance business in Canada, called in Chapters I to VIII and X “particular business”, in respect of an insurer contemplated in section 823 of the Act that carries on an insurance business in Canada and elsewhere, means the aggregate of the following property, called in those Chapters “insurance property”, of the insurer for a taxation year :

(a) the insurer's property that is contemplated in section 818R30 ; and

(b) the property used or held by the insurer in the year in the course of carrying on the particular business, determined without taking into account this section, that is not included in a segregated fund and is owned by the insurer at any time in the year, excluding an investment property.

O.C. 3926-80, s. 31.

**818R24.** Notwithstanding any other provision in Chapters I to VIII and X, an insurance property or an investment property of an insurer does not include a policy loan payable to the insurer.

O.C. 3926-80, s. 31.

### DIVISION II INVESTMENT PROPERTY OF AN INSURER

**818R25.** For the purposes of Chapters I to VIII and X, an investment property of an insurer for a taxation year means property that is not included in a segregated fund and is :

(a) a property that the insurer has acquired for the purpose of earning gross investment revenue derived therefrom, excluding property described in section 818R26 ;

(b) the portion of property of the insurer that is property referred to in section 818R27, other than property that is a property a portion of which is an investment

property pursuant to paragraph *c*, corresponding to the proportion of the property that the use made of the property in the year for the purpose of earning gross investment revenue derived therefrom is of the whole use of the property in the year ;

(*c*) the portion of property in the course of development of the insurer that is property referred to in section 818R27, corresponding to the proportion that the use made of the property in the year or that, as may be expected, will be made of the property in the year of the completion of the development works, for the purpose of earning gross investment revenue derived therefrom, is of the whole use, as may be expected, to be made of the property in the year of that completion ; or

(*d*) subject to section 818R28, property of the insurer that is a share of a designated corporation the main business of which is not the making of loans and that does not carry on a business of insurance, banking or offering services as a trustee, a debt owing to the insurer by such a corporation, an interest in a trust or an interest in a partnership.

O.C. 3926-80, s. 31.

**818R26.** A property contemplated in paragraph *a* of section 818R25 does not include :

(*a*) a property a portion of which is an investment property of the insurer pursuant to paragraph *b* or *c* of section 818R25 ;

(*b*) a share of a designated corporation or a debt owing to the insurer by a designated corporation ;

(*c*) an interest in a partnership.

O.C. 3926-80, s. 31.

**818R27.** A property contemplated in paragraph *b* or *c* of section 818R25 is a property that is a land, depreciable property or property that would be a depreciable property if it was situated in Canada and used or held in the year in the course of carrying on an insurance business in Canada.

O.C. 3926-80, s. 31.

**818R28.** A property is only contemplated in paragraph *d* of section 818R25 if the value for the year of the aggregate of investment property of the corporation, trust or partnership, as the case may be, referred to in that paragraph is not less than 75% of the value for the year of the aggregate of its property and its gross investment revenue for the year derived from that investment property, excluding the portion of that revenue arising from persons not dealing at arm's length with the corporation, trust or

partnership, as the case may be, is not less than 90% of its gross revenue for the year.

O.C. 3926-80, s. 31.

**818R29.** For the purposes of section 818R28, the definitions of the expressions "gross investment revenue" of an insurer and "investment property" of an insurer apply with respect to a corporation, trust or partnership contemplated in that section as though it were an insurer.

O.C. 3926-80, s. 31.

### DIVISION III INSURANCE PROPERTY OF AN INSURER

**818R30.** The property of an insurer contemplated in section 818R23 that is property referred to in paragraph *a* of that section for a taxation year is the following :

(*a*) a property, other than property described in section 818R32, that is either a debt, other than property contemplated in subparagraph ii, that a designated corporation, trust or partnership referred to in section 818R31 is owing to the insurer at any time in the year, or an investment property that is owned by the insurer at any time in the year and that is :

i. a land or depreciable property situated in Canada ;

ii. a hypothec, mortgage or agreement of sale in respect of a property situated in Canada ;

iii. a share of a designated corporation referred to in section 818R31 ;

iv. an interest in a trust referred to in section 818R31 ; or

v. an interest in a partnership referred to in section 818R31 ;

(*b*) an investment property, other than insurance property contemplated in paragraph *a*, that is owned by the insurer at the beginning of the year, is a property used or held by it in the year in the course of carrying on the particular business, determined without taking into account section 818R23, and was an insurance property of another insurance business in Canada of the insurer for the preceding taxation year ;

(*c*) an investment property, other than property described in section 818R33, that is owned by the insurer at the beginning of the year and was an insurance property of the particular business for the preceding taxation year ;

(*d*) an investment property, other than property referred to in the aggregate contemplated in the first paragraph of section 818R37, that is owned by the insurer at any time in the year and that it specifies in its fiscal return



that it is required to file for the taxation year pursuant to section 1000 of the Act ; or

(e) an investment property, other than property referred to in section 818R39, that is owned by the insurer at any time in the year and that the Minister may designate.

O.C. 3926-80, s. 31.

**818R31.** A designated corporation, trust or partnership contemplated in paragraph *a* of section 818R30 is qualified as such where not less than 75% of the value for the year of the aggregate of property is attributable to property referred to in subparagraphs *i* and *ii* of the said paragraph.

O.C. 3926-80, s. 31.

**818R32.** An insurance property contemplated in paragraph *a* of section 818R30 does not include property that the insurer determines as being a property that it uses or holds in the year in the course of carrying on an insurance business outside Canada or a property of another insurance business in Canada of the insurer that would be an insurance property of the insurer if that other business were the particular business.

O.C. 3926-80, s. 31.

**818R33.** An insurance property referred to in paragraph *c* of section 818R30 does not include an insurance property referred to in paragraph *a* or *b* of that section nor a property of another insurance business in Canada of the insurer that would be an insurance property contemplated in that paragraph *a* or *b* if that other business were the particular business.

O.C. 3926-80, s. 31.

**818R34.** For the purposes of paragraph *c* of section 818R30, where the value for the year of the aggregate of investment property that, but for this section, would be contemplated in that paragraph, exceeds the amount determined pursuant to section 818R35, the portion of such investment property that the insurer specifies in its fiscal return that it is required to file for the taxation year pursuant to section 1000 of the Act is deemed not to be investment property contemplated in that paragraph.

However, the value for the year of such portion shall not be greater than the excess determined under the first paragraph.

O.C. 3926-80, s. 31.

**818R35.** The amount contemplated in section 818R34 is the amount by which the aggregate of the insurer's Canadian investment fund for the year and, where

the particular business is a life insurance business, the aggregate value for the year of the portion of the investment property that, but for this section, would be contemplated in paragraph *c* of section 818R30 that the insurer has specified pursuant to section 818R34 when it applies to determine the insurance property of its insurance business in Canada other than life insurance business for the taxation year, exceeds the aggregate value for the year of its insurance property contemplated in paragraphs *a* and *b* of section 818R30 of the particular business and the aggregate value for the year of its property of another insurance business in Canada that would be insurance property contemplated in those paragraphs *a* and *b* or investment property that, but for section 818R34, would be contemplated in such paragraph *c* if that other business were the particular business.

O.C. 3926-80, s. 31.

**818R36.** For the purposes of paragraph *c* of section 818R30, an investment property that the insurer acquires in a taxation year in exchange for property that is, for the year, an investment property referred to in that paragraph is deemed to be an investment property described therein if the acquisition is the result of an amalgamation, within the meaning of section 544 of the Act, a transaction contemplated in section 301, 481 or 541 of the Act or a transaction in respect of which an election is made under section 518 or 529 of the Act.

O.C. 3926-80, s. 31.

**818R37.** An investment property is only designated by an insurer, pursuant to paragraph *d* of section 818R30, as insurance property for a taxation year if its Canadian investment fund for the year exceeds the aggregate value for the year of its insurance property referred to in paragraphs *a* to *c* of that section with respect to the particular business and the aggregate value for the year of its property of another insurance business in Canada that would be insurance property referred to in those paragraphs *a* to *c* if that other business were the particular business.

Furthermore, the value for the year of Canadian equity property of an insurer that the latter may so designate in respect of all its insurance businesses in Canada shall not exceed its equity limit for the year.

O.C. 3926-80, s. 31

**818R38.** An insurer may not designate as insurance property for a taxation year, pursuant to paragraph *d* of section 818R30, a property owned by it throughout the year or a part thereof and used or held by it, throughout the period of the year during which it is the owner thereof,

in the course of carrying on an insurance business outside Canada.

O.C. 3926-80, s. 31.

**818R39.** An insurance property referred to in paragraph *e* of section 818R30 does not include a property described in the aggregate mentioned in the first paragraph of section 818R37 nor a property designated by the insurer pursuant to paragraph *d* of section 818R30 in respect of one of its insurance businesses in Canada.

O.C. 3926-80, s. 31.

**818R40.** An investment property may only be designated by the Minister, pursuant to paragraph *e* of section 818R30, as insurance property for a taxation year if :

(a) the insurer's mean Canadian reserve liabilities for the year in respect of the particular business exceeds the aggregate value for the year of its insurance property contemplated in paragraphs *a* to *d* of that section in respect of such business and, where the particular business is a life insurance business, one-half of the aggregate of amounts payable to the insurer at the end of the year in respect of a policy loan and amounts payable to the insurer at the end of the preceding taxation year in respect of a policy loan ; or

(b) the insurer's Canadian investment fund for the year exceeds the aggregate value for the year of its property described in section 818R39 that is not included in its insurance property referred to in that paragraph *e*.

O.C. 3926-80, s. 31.

**818R41.** The aggregate value for the year of property that the Minister may designate pursuant to paragraph *e* of section 818R30 shall not exceed :

(a) where the insurer is carrying on in Canada in the year a life insurance business and an insurance business other than a life insurance business, the greater of the excess determined under paragraph *a* of section 818R40 or that determined under paragraph *b* of that latter section ; and

(b) in the other cases, the excess determined under paragraph *b* of section 818R40.

O.C. 3926-80, s. 31.

**818R42.** For the purposes of this Chapter, where an insurer is carrying on in Canada, in a taxation year, a life insurance business and an insurance business other than a life insurance business, it shall apply this Chapter in determining the insurance property of its insurance business other than a life insurance business before it is applied in

determining the insurance property of its life insurance business.

Furthermore, the property that an insurer contemplated in the first paragraph has included in the insurance property of one of its insurance businesses for a taxation year shall not be included in those of another of its insurance businesses for the same year.

O.C. 3926-80, s. 31.

#### DIVISION IV TRANSITORY PROVISIONS

**818R43.** This Division governs the application of paragraph *c* of section 818R30 and section 818R33 to 818R35 for the 1978 taxation year of an insurer in respect of which was applied, for its 1977 taxation year, section 825 of the Act as it read for that latter year.

O.C. 3926-80, s. 31.

**818R44.** Chapters I to VIII and X shall be read as if the definitions included therein applied to the 1977 taxation year of the insurer.

O.C. 3926-80, s. 31.

**818R45.** The portion of the Canadian equity property owned by the insurer at the end of its 1977 taxation year and designated by it, in respect of a particular business, in its fiscal return that it is required to file for its 1978 taxation year pursuant to section 1000 of the Act, is deemed to be investment property of the particular business that, but for section 818R34, would be contemplated in paragraph *c* of section 818R30.

O.C. 3926-80, s. 31.

**818R46.** The aggregate valuation, at the end of the insurer's 1977 taxation year, of the Canadian equity property so designated pursuant to section 818R45 in respect of all its insurance businesses in Canada shall not exceed the portion of its Canadian investment fund at the end of its 1977 taxation year, as determined in accordance with the provisions applicable to its 1978 taxation year, that is equal to :

(a) in the case of a life insurer resident in Canada, or a non-resident life insurer that has made, for its 1978 taxation year, the election referred to in section 818R12, the proportion of that Canadian investment fund that the aggregate valuation of its equity property is of the aggregate valuation of its investment property, as at the end of the 1977 taxation year ;

(b) in the case of a non-resident life insurer, other than an insurer contemplated in paragraph *a*, 8% of that Canadian investment fund ; and

(c) in the other cases, 25% of that Canadian investment fund.

O.C. 3926-80, s. 31.

**818R47.** Where an insurer has made the election provided for in section 825 of the Act for its 1977 taxation year, an investment property, other than a Canadian equity property, owned by the insurer at the end of that year and designated by it, in respect of a particular business, in its fiscal return for that year pursuant to the provisions provided for in section 818 of the Act, is deemed to be an insurance property of the particular business for the 1977 taxation year.

For the purposes of this section, sections 818 and 825 of the Act are those that applied to the 1977 taxation year.

O.C. 3926-80, s. 31.

**818R48.** Where an insurer has not made the election referred to in section 818R47 and has carried on only one insurance business in Canada in its 1977 taxation year, an investment property, other than a Canadian equity property, that is owned by the insurer at the end of that year and that is, for it, a specified Canadian asset within the meaning of the regulations made under the second paragraph of section 838 of the Act as they applied to the 1977 taxation year, is deemed to be an insurance property of that insurance business for the 1977 taxation year.

O.C. 3926-80, s. 31.

**818R49.** Where an insurer has not made the election referred to in section 818R47 and has carried on in Canada a life insurance business and an insurance business other than a life insurance business in its 1977 taxation year, the investment property, other than Canadian equity property, that was owned by the insurer at the end of that year, that is, for it, specified Canadian assets within the meaning of the regulations referred to in section 818R48, and the value of which for the year, in respect of the aggregate of such property, for the insurer's 1978 taxation year, is equal to the amount determined under section 818R50, is deemed to be insurance property of the insurance business in Canada other than a life insurance business for the 1977 taxation year.

In that case, any such other investment property that is a such specified Canadian asset is deemed to be an insurance property of the life insurance business for the 1977 taxation year.

O.C. 3626-80, s. 31.

**818R50.** The amount referred to in section 818R49 is equal to the amount by which the insurer's mean Canadian reserve liabilities for its 1978 taxation year in respect of its insurance business in Canada other than a life insurance business exceeds the aggregate value for the year, in respect of the insurer's 1978 taxation year, of its insurance property of its insurance business in Canada other than a life insurance business that is contemplated in paragraphs *a* and *b* of section 818R30.

O.C. 3926-80, s. 31.

## CHAPTER VII CAPITAL COST OF DEPRECIABLE PROPERTY ACQUIRED BEFORE 1969

**837R1.** For the purposes of section 837 of the Act, the capital cost of property contemplated therein is computed without regard to paragraph *a* of subsection 1 of section 32 of the Act to amend the Income Tax Act (S.C., 1968-69, c.44) as it applied to the 1971 taxation year for the purposes of the former Acts within the meaning of section 1 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

## CHAPTER VIII AMORTIZED COST OF CANADIAN SECURITY OF AN INSURER

**838R1.** For the purposes of the second paragraph of section 838 of the Act, the expressions "specified Canadian assets", "Canadian investment fund for a taxation year" and "value for a taxation year" have the meaning assigned to them by the regulations made under that paragraph, as they applied to the 1977 taxation year.

O.C. 3926-80, s. 32.

## CHAPTER IX DEDUCTIBLE RESERVES

### DIVISION I INTERPRETATION

**840R1.** In this Chapter :

(a) "reinsurance commission" in respect of a policy means, where the risk under the policy is fully reinsured, the amount by which the net premium for the policy, determined without taking into account section 840R2, exceeds the amount of the consideration payable by the insurer in respect of the reinsurance of the risk and, where a portion only of the risk is reinsured, the amount by which the portion of the amount of the net premium for the policy, determined without taking into account section 840R2, that may be considered to be in respect of the por-

tion of the risk that is reinsured, exceeds the amount of the consideration payable by the insurer in respect of the reinsurance of that portion of the risk ;

(b) “acquisition cost” of a policy for a taxation year means :

i. in the case of a policy other than a policy referred to in subparagraph ii, an amount equal to 20% of the premium paid by the policyholder in respect of the policy ; and

ii. in the case of a group insurance policy, a policy that insures a risk related to a financial loss of a lender in respect of a loan made on the security of real property, a policy issued to a policyholder that is a corporation with which the insurer does not deal at arm's length or a policy issued under an arrangement between the insurer and a person that is not an insurer or an insurance agent or broker, with whom the insurer does not deal at arm's length, whereby a customer of that person is referred to the insurer, an amount equal to 5% of the premium paid by the policy holder in respect of the policy ;

(c) “segregated fund”, “amount payable”, “segregated fund policy”, “participating life insurance policy”, “policy loan”, and “Superintendent of Insurance” have the meaning assigned by section 835 of the Act ;

(d) “life insurance policy” includes an annuity contract and a benefit under a group life insurance policy or a group annuity contract ;

(e) “life insurance policy in Canada” has the meaning assigned by paragraph *a* of section 818R1 ;

(f) “benefit” includes a policy dividend in respect of a policy, to the extent that the insurer has specifically treated it as benefit in determining a premium in respect of the policy, also an expense for maintaining into force a policy after all premiums in respect thereof have been paid, to the extent that the expense was specifically provided for by the insurer in determining a premium in respect of the policy, but does not include :

i. a policy dividend in respect of a policy contemplated in paragraph *a* of section 840R14 ;

ii. a policy loan ;

iii. an interest on funds left on deposit with the insurer under the terms of a policy ; nor

iv. any other benefit, under a policy, in respect of which the insurer has made no specific provision in determining a premium in respect of the policy ;

(g) “net premium for the policy” for a taxation year means the amount by which the premium paid by the

policyholder in respect of the policy exceeds the acquisition cost of the policy ;

(h) “modified net premium” in respect of a particular premium means :

i. where the benefits, other than policy dividends, and the premiums, except the frequency of the payments thereof, are determined at the date of issue of the policy, an amount equal to the proportion of the particular premium that the present value, at any time that is one year after that date, of the benefits to be paid after that time under the terms of the policy, is of the present value, at the same time, of the premiums payable on or after that time under the terms of the policy ; and

ii. where the benefits, other than policy dividends and the premiums, except the frequency of the payments thereof, are not determined at the date of issue of the policy, an amount equal to the one that would be determined under subparagraph i if that latter, modified in a manner that is reasonable in the circumstances, were appropriated, had applied in respect of the policy ;

(i) “qualified annuity” means a contract, other than a policy referred to in section 840R10 or 840R20, that is an annuity contract :

i. in respect of which the regular periodic annuity payments have commenced ;

ii. in respect of which has been issued a contract or certificate providing that the regular periodic annuity payments will commence within one year from the date of issue of the contract or certificate ;

iii. that is not issued as registered retirement plan, registered retirement savings plan or deferred profit sharing plan nor under or pursuant to such plan, that does not provide for a guaranteed cash surrender value at any time but provides that the regular periodic annuity payments will commence not later than the attainment of age 71 by the annuitant or the beneficiary ; or

iv. that is an annuity contract issued as registered retirement plan, registered retirement savings plan or deferred profit sharing plan, or under or pursuant to such plan, provided that the interest rate is guaranteed for at least 10 years and the plan does not provide for any participation in profit ;

(j) “surrender value” has the meaning assigned by section 966 of the Act.

O.C. 3926-80, s. 32.

**840R2.** For the purposes of computing the acquisition cost of a policy in the case of a premium paid in a taxation year ending either before 1978 or after 1977 but before 1987, paragraph *b* of section 840R1 shall be read as though the percentage of “20%” mentioned in subparagraph *i* of that paragraph were replaced by the percentage of “0%” for a taxation year ending before 1978, “2%” for the 1978 taxation year, “4%” for the 1979 taxation year, “6%” for the 1980 taxation year, “8%” for the 1981 taxation year, “10%” for the 1982 taxation year, “12%” for the 1983 taxation year, “14%” for the 1984 taxation year, “16%” for the 1985 taxation year and “18%” for the 1986 taxation year, and as though the percentage of “5%” mentioned in subparagraph *ii* of that paragraph were replaced by the percentage of “0%” for a taxation year ending before 1978, “2%” for the 1978 taxation year and “4%” for the 1979 taxation year.

O.C. 3926-80, s. 32.

**840R3.** For the purposes of this Chapter, any rider to a life insurance policy is a separate insurance policy where it provides for additional life insurance or for an annuity.

O.C. 3926-80, s. 32.

**840R4.** For the purposes of this Chapter, the reference to a premium paid at any particular time by the policyholder shall, depending on the method regularly followed by the insurer in computing its income, be read as a reference to a premium paid or payable at that time by that policyholder.

O.C. 3926-80, s. 32.

**840R5.** For the purposes of calculating the proportion referred to in subparagraph *i* of paragraph *h* of section 840R1, an insurer may assume that the premiums are payable annually in advance.

O.C. 3926-80, s. 32.

**840R6.** Section 1 of the Act does not apply in construing the meaning of the expression “group term life insurance policy” in this Chapter.

O.C. 3926-80, s. 32.

## DIVISION II GENERALITIES

**840R7.** For the purposes of paragraph *a* of section 840 of the Act, a life insurer may deduct in computing its income derived, for a taxation year, from the carrying on of its life insurance business in Canada, as reserves in respect of its life insurance policies in Canada, the amounts provided for in Division III to VII.

O.C. 3926-80, s. 32.

**840R8.** The amounts determined under this Chapter are calculated on a net amount basis after deduction of reinsurance ceded.

O.C. 3926-80, s. 32.

**840R9.** The amounts that an insurer may deduct under section 840R7 shall not include, except in the case of a deduction provided for in section 840R21 with regard to a guarantee contemplated in paragraph *c* of section 840R22, an amount in respect of a liability of a segregated fund.

O.C. 3926-80, s. 32.

## DIVISION III DEPOSIT ADMINISTRATION FUND POLICIES

**840R10.** An insurer may deduct, in respect of its deposit administration fund policies, a reasonable amount having regard to the insurer’s liabilities at the end of the year in respect of the aggregate of those policies, to the extent that such amount does not exceed its liabilities to the policyholders of those policies, calculated in the manner required for the purposes of its annual report for the year to the Superintendent of Insurance.

O.C. 3926-80, s. 32.

## DIVISION IV GROUP TERM LIFE INSURANCE POLICIES

**840R11.** An insurer may deduct, in respect of a group term life insurance policy covering a period not exceeding one year, an amount that does not exceed the unearned portion of the net premium for the policy at the

end of the year, determined by apportioning that premium equally over the period to which it pertains.

O.C. 3926-80, s. 32.

## **DIVISION V QUALIFIED ANNUITIES**

**840R12.** An insurer may deduct, in respect of a qualified annuity, an amount not exceeding that by which the amount that would have been determined for the year in respect of the annuity, pursuant to section 840R13, if the rate of interest used, or deemed under Division VI to have been used, by the insurer for the purposes of determining the premium in respect of the annuity were reduced by 0.5%, exceeds the maximum amount that the insurer may deduct pursuant to that section in respect of the annuity.

O.C. 3926-80, s. 32.

## **DIVISION VI LIFE INSURANCE POLICIES**

**840R13.** An insurer may deduct, in respect of a life insurance policy other than a policy referred to in section 840R10 or 840R11, an amount not exceeding the greater of the following amounts :

(a) the amount by which the cash surrender value of the policy, at the end of the year, exceeds the amount payable in respect of a policy loan outstanding at that time and made in respect of such policy ; or

(b) the amount by which the present value, at the end of the year, of the future benefits provided for the policy, exceeds the aggregate of the present value, at that time, of any future modified net premium in respect of the policy and the amount payable in respect of a policy loan outstanding at that time and made in respect of the policy.

O.C. 3926-80, s. 32.

**840R14.** For the purposes of section 840R13, the amount that an insurer may deduct for a taxation year and a modified net premium shall be computed by using only the following rates of interest and mortality :

(a) in the case of a modified net premium and a benefit, other than a benefit contemplated in paragraph b, of a participating life insurance policy, other than an annuity contract, under the terms of which the policyholder is entitled to receive a specified amount in respect of the policy's cash surrender value, the rates used by the insurer when the policy was issued in computing the cash surrender values of the policy ;

(b) in the case of a benefit provided for in lieu of a cash settlement on the termination or maturity of a policy, or in

satisfaction of a dividend on a policy, the rates used by the insurer in computing the amount of such benefit ; and

(c) in the case of the whole or part of any other policy, the rates used by the insurer in computing the amount of the premiums in respect of the policy.

O.C. 3926-80, s. 32.

**840R15.** For the purposes of section 840R14, where the present value of the premiums in respect of a policy on the date of its issue is less than that on that date, of the aggregate of the benefits provided for by the policy and outlays and expenses referred to in section 840R16, an increased rate of interest shall be determined by multiplying the amount of such premiums by a constant factor so that, when the increased rate of interest is used, the present value of those premiums on that date shall equal to that on that date, of the aggregate of those benefits, outlays and expenses ; in such case, that increased rate of interest shall be deemed to have been used by the insurer in computing the amount of such premiums.

O.C. 3926-80, s. 32.

**840R16.** The outlays and expenses contemplated in section 840R15 are those made or incurred by the insurer in respect of the policy or those that it estimates to make or incur in respect of the policy, except for the maintenance into force of the policy after the payment of all premiums if an explicit provision in that respect has not been made in calculating the premiums, and such part of any other outlays or expenses incurred by it and applicable to the policy.

O.C. 3926-80, s. 32.

**840R17.** For the purposes of section 840R14, where a rate of mortality or other probability used by the insurer in computing a premium in respect of a policy is not reasonable in the circumstances, the Minister, on the advice of the Superintendent of Insurance, may modify that rate as is reasonable in the circumstances and the insurer shall be deemed to have used that modified rate in computing such premium.

Likewise, for the purposes of section 840R15, a present value referred to therein shall be computed by using the rates of mortality and other probabilities used by the insurer in computing its premiums, after any modification required by the first paragraph.

O.C. 3926-80, s. 32.

**840R18.** For the purposes of section 840R14, where any document related to the rate of interest or mortality used by an insurer in computing the amount of premiums in respect of a policy is not available the insurer may, if the policy was issued before 1978, make a reasonable estimate

of such rate and the Minister, on the advice of the Superintendent of Insurance, may make so if the policy was issued after 1977 or, where it was issued before 1978, if the insurer has not made such estimate.

O.C. 3926-80, s. 32.

**840R19.** Notwithstanding section 840R13, a life insurer may use a method of approximation in computing its income for a taxation year, in respect of any class of life insurance policies contemplated in that section and issued before its 1978 taxation year, for the purposes of converting the amount that it has declared as reserve in respect of such policies in its annual report for the year to the Superintendent of Insurance to an amount that is a reasonable estimate of the amount that, but for this section, would have been computed pursuant to section 840R13 in respect of such policies, provided that such method of approximation is acceptable to the Minister on the advice of the Superintendent of Insurance.

O.C. 3926-80, s. 32.

**840R20.** For the purposes of section 840R14 and notwithstanding any other provision of this Division, where an individual annuity contract was issued before 1969 by a life insurer or a benefit was purchased before 1969 under a group annuity contract issued by a life insurer, and the contract is a policy in respect of which applied section 628.8 of the former regulation within the meaning of section 2000R1, as it read for the purposes of its application to the insurer's 1977 taxation year, the insurer shall use the same rates of interest and mortality than those that it has used in computing its reserve provided for by such section 628.8 in respect of the policy for its 1977 taxation year.

O.C. 3926-80, s. 32.

## **DIVISION VII OTHER POLICIES**

**840R21.** An insurer may deduct, in respect of a benefit, risk or guarantee referred to in section 840R22 and related to a life insurance policy other than a policy contemplated in section 840R10, an amount not exceeding the lesser of the amount that it has declared as reserve in respect of the benefit, risk or guarantee in its annual report for the year to be Superintendent of Insurance or a reasonable amount in respect of the benefit, risk or guarantee.

O.C. 3926-80, s. 32.

**840R22.** The benefit, risk or guarantee in respect of which an insurer may deduct an amount under section 840R21 means :

- (a) an accidental death benefit or a disability benefit ;
- (b) an additional risk in respect of :
  - i. a substandard life insurance ;
  - ii. a settlement option ;
  - iii. a guaranteed insurability benefit ;
  - iv. the conversion, after the end of the year, of a term policy or benefits under a group policy into another insurance policy ;
- (c) a guarantee in respect of a segregated fund policy ;
- (d) subject to the prior approval of the Minister on the advice of the Superintendent of Insurance, any other benefit that is ancillary to the policy referred to in section 840R21.

O.C. 3926-80, s. 32.

**840R23.** An insurer cannot deduct any amount under section 840R21 in respect of a benefit, risk or guarantee if it has previously deducted in computing its income for the year an amount, under another provision of Division I to VI, in respect of the benefit, risk or guarantee.

O.C. 3926-80, s. 32.

## **DIVISION VIII TRANSITORY PROVISIONS**

**840R24.** For the purposes of paragraph *b* of section 840 of the Act, the amount that an insurer may deduct for its 1977 taxation year shall not exceed the amount that it has deducted, in its fiscal return filed for the 1976 taxation year, in computing its income pursuant to the regulations made under that paragraph, as they applied to that latter year.

O.C. 3926-80, s. 32.

## **CHAPTER X INCOME FROM PARTICIPATING LIFE INSURANCE BUSINESS**

### **DIVISION I COMPUTATION OF INCOME**

**841R1.** For the purposes of subparagraph ii of paragraph *a* of section 841 of the Act, the amount of the income of an insurer derived from the carrying on of its participating life insurance business, carried on in Canada, for a taxation year is computed pursuant to the provisions of the Act concerning the computation of the income derived

from a source, subject to the provisions provided for by sections 841R2 to 841R6.

O.C. 3926-80, s. 32.

**841R2.** For the purposes of the computation contemplated in section 841R1, the insurer shall include :

(a) the proportion of its gross Canadian life investment income for the year that :

i. the aggregate of its mean maximum tax actuarial reserve for the year in respect of its participating life insurance policies in Canada and the mean amount on deposit with the insurer for the year in respect of those policies ; are of

ii. the aggregate of its mean maximum tax actuarial reserve for the year in respect of each class of life insurance policies in Canada and the mean amount on deposit with the insurer for the year in respect of each of such classes of policies ;

(b) the amount that it has deducted under paragraph *d* of section 840 of the Act in computing its income for the preceding taxation year ; and

(c) its maximum tax actuarial reserve for the preceding taxation year in respect of participating life insurance policies in Canada.

O.C. 3926-80, s. 32.

**841R3.** For the purpose of the computation contemplated in section 841R1, the insurer shall deduct the amount of its maximum tax actuarial reserve for the year in respect of participating life insurance policies in Canada.

O.C. 3926-80, s. 32.

## DIVISION II AMOUNTS EXCLUDED

**841R4.** For the purposes of the computation contemplated in section 841R1, the insurer shall not include in respect of its participating life insurance policies in Canada an amount deducted by it, pursuant to paragraph *a* of section 840 of the Act, in computing its income for the preceding taxation year nor, except as provided for by paragraph *a* of section 841R2, an amount deducted by it, pursuant to paragraph *c* of the said section 840, in computing its income for the preceding taxation year or an amount included by it in computing its income for the year pursuant to paragraph *b* or *c* of section 844 of the Act.

O.C. 3926-80, s.32.

**841R5.** For the purposes of computation contemplated in section 841R1, no deduction shall be made by the insurer :

(a) in respect of an amount deductible, under paragraph *d* of section 840 of the Act or paragraph *a* of section 841 of the said Act, in computing its income for the year ;

(b) except as provided for by section 841R3, in respect of a reserve deductible, under paragraph *a* of section 840 of the Act, in computing its income for the year ; nor

(c) except as provided for by paragraph *a* of section 841R2, in respect of an amount deductible, under paragraph *c* of section 840 of the Act or paragraph *d* or *e* of section 841 of the said Act, in computing its income for the year.

O.C. 3926-80, s.32.

## DIVISION III TRANSITORY PROVISIONS

**841R6.** For the purposes of applying Divisions I and II to the 1978 taxation year of a life insurer, section 841R2 shall apply as if :

(a) the insurer's maximum tax actuarial reserve for its 1977 taxation year, in respect of its participating life insurance policies in Canada or in respect of any class of life insurance policies in Canada, had been the reserve that would have been respectively computed in this regard for that year if the rules applicable to the 1978 taxation year had been applied to the 1977 taxation year ; and

(b) the amount deducted by the insurer under paragraph *d* of section 840 of the Act for its 1977 taxation year had been that deducted by it under the said paragraph for that year, increased by the amount by which the amount that would have been deductible under the said paragraph for that year, but for subparagraph iii of the said paragraph, exceeds the amount deducted by it under the said paragraph for that year.

O.C. 3926-80, s.32.

## CHAPTER XI OTHER DEDUCTIONS

**841.1R1.** For the purposes of paragraph *a* of section 841.1 of the Act, the 1975/76 excess policy dividend deduction of an insurer who made an election under section 825 of that Act for his 1975 taxation year means the amount determined as such in respect of the insurer at the



same time and for the same purposes under section 138 of the Income Tax Act (R.S.C., 1952, c.148).

**841.1R2.** For the purposes of paragraph *b* of section 841.1 of the Act, a life insurer's 1977 excess policy dividend deduction means the amount determined in this regard in respect of the insurer at the same time and for the same purposes pursuant to section 138 of the Income Tax Act (R.S.C., 1952, c. 148).

O.C. 3926-80, s. 33.

## CHAPTER XII AMOUNTS DEEMED TO HAVE BEEN DEDUCTED BY AN INSURER

**844.1R1.** For the purposes of section 844.1 of the Act, the prescribed amounts that an insurer is deemed to have deducted in computing his income for his 1976 taxation year or his 1977 taxation year means the amounts respectively determined as such in respect of the insurer at the same time and for the same purposes under subsection 4.1 or 4.2 of section 138, as the case may be, of the Income Tax Act (R.S.C., 1952, c. 148).

## CHAPTER XIII UNDISTRIBUTED INCOME ON HAND

**849R1.** For the purposes of paragraph *a* of section 849 of the Act, the undistributed income on hand of an insurer at the end of his 1968 taxation year is that which was computed under paragraph *a* of subsection 1 of section 82 of the Income Tax Act (R.S.C., 1952, c.148) as it applied at that time.

## CHAPTER XIV SEGREGATED FUND TRUST

**851.20R1.** The trustee of a segregated fund trust shall make the election contemplated in section 851.20 of the Act by filing with the Minister, not later than 90 days after the end of the taxation year of the trust, a return in the prescribed form in respect of any capital property deemed to have been disposed of during the year by virtue of the election.

## TITLE XXIV PROFIT SHARING PLANS AND OTHER SPECIAL INCOME ARRANGEMENTS

### CHAPTER I GENERALITIES

**853R1.** An employer makes the election mentioned in section 853 of the Act by forwarding to the Minister by

registered or certified mail, a declaration stating that he wishes to make such election, and a copy of the agreement and of any supplementary agreement concerning the plan.

If the employer is a corporation, the declaration must be accompanied by a certified true copy of the resolution of its directors authorizing the election to be made, where the latter are legally entitled to administer the affairs of the corporation or, otherwise, of the authorization of the making of the election by the person legally entitled to administer the affairs of the corporation.

**861R1.** The trustee shall make the election mentioned in section 861 of the Act by filing with the Minister, in duplicate, a declaration with supporting proof attesting that he made the election provided for in subsection 4.1 of section 144 of the Income Tax Act (R.S.C., 1952, c.148).

**862R1.** The trustee shall make the election mentioned in the first paragraph of section 862 of the Act by filing with the Minister a declaration in duplicate in the prescribed form. Such election must be made on or before the last day of a taxation year of the trust in respect of any capital property deemed to have been disposed of in that taxation year by virtue of the election.

**870R1.** Subject to the power of the Minister to refuse or revoke a registration, each plan which is validly registered as a deferred profit sharing plan under the Income Tax Act (R.S.C., 1952, c.148) is deemed to be equally registered as such with the Minister.

**870R2.** The Minister may grant a registration for a deferred profit sharing plan where an application is made to him by registered or certified mail accompanied by the following documents :

(a) a letter from the trustee and from the employer requesting such registration ;

(b) if the employer is a corporation, a certified copy of the resolution of the directors authorizing the request for the registration ; and

(c) a copy of the agreement and of any supplementary agreement respecting the plan.

**886R1.** The beneficiary shall make the election mentioned in section 886 of the Act by forwarding to the Minister a return in the prescribed form not later than the day on which he must file his fiscal return pursuant to the Act for the taxation year in which he received a payment contemplated in the said section and by forwarding a copy of such return to the trustee not later than 60 days after the end of such year.

**891R1.** The Minister may grant a registration for a registered education savings plan to any person contemplated in section 893 of the Act who makes an application therefor to the Minister in prescribed form.

**892R1.** Subject to the power of the Minister to refuse or revoke a registration, each plan which is validly registered as a registered education savings plan under the Income Tax Act (R.S.C., 1952, c.148) is deemed to be registered as such with the Minister.

**894R1.** An educational institution contemplated in paragraph *d* of section 894 of the Act means a university, college or other educational institution in Canada, designated by the Lieutenant-Governor in Council of a province as being a specified educational institution within the meaning of the Canada Student Loans Act (R.S.C., 1970, c.S-17) or recognized by the Minister of Education for the purposes of the Students Loans and Scholarships Act (R.S.Q., c. P-21).

**906R1.** The Minister may grant a registration for a registered retirement savings plan to any person contemplated under section 907 of the Act who makes an application therefor to the Minister in the prescribed form.

**906R2.** Subject to the power of the Minister to refuse or revoke a registration, each plan which is validly registered as a registered retirement savings plan under the Income Tax Act (R.S.C., 1952, c.148) is deemed to be registered as such with the Minister.

## CHAPTER II QUALIFIED INVESTMENTS FOR REGISTERED RETIREMENT SAVINGS PLANS

### DIVISION I PRESCRIBED STOCK EXCHANGE

**934R1.** The following stock exchanges qualify as Canadian stock exchanges for the purposes of section 934 of the Act and this Regulation :

- (a) Alberta Stock Exchange ;
- (b) Montréal Stock Exchange ;
- (c) Toronto Stock Exchange ;
- (d) Vancouver Stock Exchange ; and
- (e) Winnipeg Stock Exchange.

**934R2.** The following stock exchanges qualify as foreign stock exchanges for the purposes of section 934 of the Act :

- (a) in France, the Paris Stock Exchange ;
- (b) in the United Kingdom, the London Stock Exchange ; and
- (c) in the United States :
  - i. The American Stock Exchange ;
  - ii. The Boston Stock Exchange ;
  - iii. The Chicago Board of Trade ;
  - iv. The Cincinnati Stock Exchange ;
  - v. The Detroit Stock Exchange ;
  - vi. The Midwest Stock Exchange ;
  - vii. The National Stock Exchange ;
  - viii. The New York Stock Exchange ;
  - ix. The Pacific Coast Stock Exchange ;
  - x. The Philadelphia-Baltimore-Washington Stock Exchange ;
  - xi. The Pittsburgh Stock Exchange ;
  - xii. The Salt Lake Stock Exchange ;
  - xiii. The Spokane Stock Exchange.

### DIVISION II OTHER INVESTMENTS

**934R3.** For the purposes of paragraph *j* of section 934 of the Act, the items referred to under this Division qualify as investments for a registered retirement savings plan.

**934R4.** A trust governed by a registered retirement savings plan, hereinafter called "the trust" may invest in :

- (a) a share of the capital stock of a mutual fund corporation or of a public corporation ;
- (b) a unit of a mutual fund trust ;
- (c) a balance standing to the credit of the trust in the records of a savings and credit union , within the meaning of section 797 of the Act ;
- (d) a warrant or right listed on a stock exchange described in section 934R1, giving the owner thereof the right to acquire any property that is a qualified investment within the meaning of section 934 of the Act ; and
- (e) a hypothec or a mortgage on real property situated in Canada and acquired by the trust, including a right in such hypothec or mortgage, other than hypothec or mort-

gage in respect of which the debtor is the annuitant under the plan or a person with whom the annuitant does not deal at arm's length.

**934R5.** The trust may invest in a bond, debenture, note or other similar obligation issued by a cooperative or savings and credit union within the meaning of section 797 of the Act, if, throughout the year during which such obligation was acquired by the trust, the cooperative or credit union has not less than 100 shareholders or, if all its shareholders were corporations, not less than 50 shareholders, and if one or more of such obligations was owned by each of not less than 100 trusts each of which was governed by a registered retirement savings plan or a registered home ownership savings plan.

Also, the trust may invest in such obligation only if the cooperative or credit union has not granted :

(a) any benefit to any annuitant or beneficiary under such plans, which is related to the ownership by the trust of shares, bonds, notes or other similar obligations of the cooperative or credit union ; and

(b) after 26 May 1975, any benefit to an annuitant or beneficiary under such plans related to the ownership by a corporation or trust referred to in the paragraphs contemplated in section 934R10, of shares, bonds, notes or similar obligations of the cooperative or credit union, if the trust has invested any of its funds in the shares of the capital stock of such corporation or in a unit of such trust or in an interest as a beneficiary under such trust.

**934R6.** The trust may own an interest as a beneficiary under another trust, hereinafter called the "other trust" in property held, subject to the other trust, by a trust corporation incorporated under the laws of Canada or a province, according to the conditions prescribed in sections 934R7 to 934R9.

**934R7.** The investment mentioned in section 934R6 may not be made unless, throughout the taxation year of the other trust, hereinafter referred to in this Division as the "relevant year", in which the trust acquires the interest :

(a) all the property of the other trust is held for the benefit of not less than 20 beneficiaries, and either not less than 20 of such beneficiaries are trust or corporations established or incorporated solely in connection with, or for the administration of, a registered retirement plan or trusts governed by a deferred profit sharing plan, or not less than 100 of such beneficiaries are trusts governed by a registered retirement savings plan or a registered home ownership savings plan ;

(b) at any time, the aggregate of the cost amount to the other trust, of shares, bonds, mortgages, marketable securities or cash, and the amount by which the cost amount to it of real property that may reasonably be considered as being held for the purpose of producing income from property, exceeds the aggregate of amounts owing by it, at that time, on account of its acquisition of that real property and included in the cost amount to it of that real property, is not less than 80% of the amount by which the cost amount to it of all its property at that time exceeds the aggregate described in section 934R8 ;

(c) the cost amount to the other trust at any time of shares, bonds, mortgages or other securities of any one debtor other than Her Majesty in right of Canada or a province or a Canadian municipality is not more than 10% of the amount by which the cost amount to it of all its property at that time exceeds the aggregate described in section 934R8 ; and

(d) the amount by which the cost amount to the other trust of each real property at any time exceeds the aggregate described in section 934R8 is not more than 10% of the amount by which the cost amount to it of all its property exceeds such aggregate.

**934R8.** The aggregate mentioned in paragraphs b,c and d of section 934R7 means the amounts owing by the other trust at the time indicated therein on account of acquisition of real property and included in the cost amount of real property.

**934R9.** The investment mentioned in section 934R6 may not be made unless :

(a) not less than 95% of the income of the other trust for the relevant year was derived from investments described in paragraph b of section 934R7 ;

(b) the aggregate value of the interests described in section 934R6 and owned by all the beneficiaries mentioned under paragraph a of section 934R7 to which an employer has made or may make contributions, and the aggregate value of interests described in section 934R6 and owned by all beneficiaries which are trusts governed by a registered retirement savings plan or by a registered home ownership savings plan and to which a taxpayer has paid or may pay premiums, not exceeding for each trust, at any time in the relevant year, 25% of the value of all the property of the other trust at that time ; and

(c) the other trust did not acquire after 26 May 1975 :

i. a hypothec, a mortgage or an interest therein, in respect of which the debtor is the annuitant under a registered retirement savings plan or the beneficiary under a registered home ownership savings plan if any of the funds

of the trust governed by one or other of such plans have been invested in an interest as a beneficiary under the other trust, or is a person with whom such annuitant or beneficiary does not deal at arm's length; or

ii. a bond, note or similar obligation issued by a cooperative or savings and credit union, within the meaning of section 797 of the Act, that has granted to such annuitant or beneficiary a benefit related to the ownership of shares, bonds, notes or other similar obligations of the cooperative or credit union by the trust governed by the plan or by the other trust if, in the latter case, the trust governed by the plan has invested any of its funds in an interest as a beneficiary under the other trust.

**934R10.** The trust may make an investment provided for in paragraphs *i*, *j* and *k* of subsection 1 of section 4900 of Part XLIX of the regulations made under the Income Tax Act (R.S.C., 1952, c.148), subject to subsection 2 of the said section.

O.C. 1981-80, s. 934R10; 3926-80, s. 35

**934R11.** Where a trust complies with the conditions described under paragraph *a* or *d* of section 934R7 for the period beginning on 1 April 1973 and ending on 31 December 1973, it shall be deemed to have complied with such conditions for all taxation years ending before 1974.

### CHAPTER III REGISTERED HOME OWNERSHIP SAVINGS PLAN

**936R1.** The Minister may grant a registration for a registered home ownership savings plan to any person contemplated in section 937 of the Act who makes an application therefor to the Minister in the prescribed form.

**936R2.** Subject to the power of the Minister to refuse or revoke a registration, each plan which is validly registered as a registered home ownership savings plan under the Income Tax Act (R.S.C., 1952, c.148) is deemed to be registered as such with the Minister.

**958R1.** For the purposes of paragraph *c* of section 958 of the Act, paragraphs *a* to *d* of section 934R4 and sections 934R5 to 934R9 apply *mutatis mutandis* to determine the elements that qualify as investments of a registered home ownership savings plan and references to section 934 of the Act in paragraph *d* of section 934R4 and to section 934R10 in paragraph *b* of the second paragraph of section 934R5 must read respectively as references to section 958 of the Act and to section 958R2.

**958R2.** The trust may make an investment provided for in paragraphs *h*, *i* and *j* of subsection 1 of section 5800 of Part LVIII of the regulations made under the Income Tax Act (R.S.C., 1952, c.148), subject to subsection 2 of the said section.

### CHAPTER III.1 REGISTERED RETIREMENT INCOME FUND

**961.2R1.** The Minister may allow registration as a registered retirement income fund to any person contemplated in section 961.3 of the Act who applies in the prescribed form.

O.C. 1983-80, s. 38.

**961.2R2.** Subject to the Minister's power to refuse or revoke a registration, any fund that is validly registered as a registered retirement income fund under the Income Tax Act (R.S.C., 1952, c.148) is deemed to be also registered as such with the Minister.

O.C. 1983-80, s. 38.

### CHAPTER IV REGISTERED SUPPLEMENTARY UNEMPLOYMENT BENEFIT PLANS

**962R1.** Subject to the power of the Minister to refuse or revoke a registration, each plan validly registered as a registered supplementary unemployment benefit plan under the Income Tax Act (R.S.C., 1952, c. 148) is deemed to be equally registered as such with the Minister.

### CHAPTER V LIFE INSURANCE POLICIES

**966R1.** For the purposes of subparagraphs *a.1* and *b.1* of section 966 of the Act, a life annuity contract means a contract described in sections 121R1 to 121R3.

**968R1.** For the purposes of subsection 2 of section 968 of the Act, a life annuity contract means a contract described in sections 121R1 to 121R3.

**971R1.** For the purposes of section 971 of the Act, a life annuity contract means a contract described in sections 121R1 to 121R3.

#### **TITLE XXIV.1** **TAX EXEMPTION**

**985R1.** For the purposes of the second paragraph of section 985 of the Act, a prescribed corporation is a corporation mentioned in paragraphs *a* to *w* of section 192R1.

O.C. 3926-80, s. 36.

#### **TITLE XXV** **REGISTERED CHARITIES**

**985.5R1.** Subject to the Minister's power to refuse or revoke a registration, any charity properly registered as a charitable organization or charitable foundation under the Income Tax Act (R.S.C., 1952, c. 148), is deemed to be also properly registered with the Minister.

**985.11R1.** For the purposes of paragraph *h* of section 985.11 of the Act, a prescribed stock exchange in Canada is a stock exchange referred to in section 934R1.

O.C. 3926-80, s. 37

#### **TITLE XXVI** **ADMINISTRATION**

#### **CHAPTER I** **DEDUCTION AT SOURCE**

**1015R1.** In this Chapter and in Schedule A, the following expressions mean :

- (a) "employee" : any person receiving a remuneration ;
- (b) "employer" : any person paying a remuneration ;
- (c) "exemptions" : in respect of a particular taxation year, the aggregate of an amount, not exceeding 1 000 \$, contemplated in section 707 or 708 of the Act, and of all the deductions for the year which the employee may claim, indicated in his last return filed with the employer pursuant to section 19 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), under sections 695 to 701, 723, 724 and 726 of the Act if the latter section were read without reference to sections 702 to 709, and paragraphs *a* and *b* of subsection 1 of section 336 of the Act and under sections 337 and 338 of the Act, after having deducted the excess over 500 \$ of the aggregate of all amounts that he

expects to receive in the year as a scholarship or fellowship ;

(d) "pay" and "remuneration" :

- i. salary, wages or other like payments made to an employee ;
- ii. a payment of commissions or other similar amounts fixed by reference to the volume of the sales made or the contracts negotiated, in this Chapter referred to as "commissions", if the payment is made to an employee ;
- iii. a termination payment ;
- iv. pension benefits, including an annuity payment under a pension plan ;
- v. a retiring allowance ;
- vi. a death benefit ;
- vii. a payment as a benefit under the Unemployment Insurance Act, 1971 (S.C., 1971, c.48) or a benefit under a supplementary unemployment benefit plan ;
- viii. an adult training allowance contemplated in paragraph *e* of section 312 of the Act ;
- ix. a payment under a deferred profit sharing plan or a plan revoked in accordance with section 876 of the Act reduced by the amounts determined under sections 883, 884 and 886 of the Act ;
- x. an amount paid as proceeds of the surrender, cancellation or redemption of an income-averaging annuity contract ;
- xi. a payment, other than an annuity payment, that is an amount paid under a registered retirement income plan ;
- xii. a payment that is a benefit from a registered retirement savings plan or under such a plan paid, during his lifetime, to an individual described in section 907 of the Act for whom a retirement income is provided under the plan, except an annuity payment or a payment described in section 924 of the Act referring to the excess determined in that section, to the extent that that excess is eligible as a deduction in computing the individual's income for the year under section 924 ; and
- xiii. a payment that is a benefit from a new plan described in section 914 of the Act or under such plan except an annuity payment or, where section 914 of the Act applies to that plan after 25 May 1976, a payment made during the year following that in which section 914 applies to the plan.

(e) “annual pay” : the product of the amount of the remuneration for the pay period multiplied by the number of pay periods during the year.

O.C. 1981-80, s.1015R1 ;2456-80, s.17 ;3926-80, s.38 ;871-81, s.1 ;1535-81, s.17.

**1015R1.1.** For the purposes of subparagraph ii of paragraph *d* of section 1015R1, the expression “payment of commissions”, in respect of a payment of commissions made in a taxation year, means the amount of this payment.

However, when the employee has elected to file with the employer the declaration contemplated in the first paragraph of section 1015R13.1 in respect of the year, within the delay determined therein, and that he has not revoked that election, this expression means the amount by which the amount of such payment exceeds the proportion of this amount that :

(a) the amount by which the amounts that were deductible, pursuant to sections 62 and 64 of the Act, in computing the income of the employee for the preceding taxation year exceeds the amount that, without paragraph *a* of section 61 of the Act, would have been deductible in computing the income of the employee for the preceding taxation year pursuant to section 60 of the Act, and the amount of commissions received by employee during that last year ; or

(b) the amount by which the amounts that, according to the estimation of the employee, will be deductible, pursuant to sections 62 and 64 of the Act, in computing his income for the year, exceeds the amount that, without paragraph *a* of section 61 of the Act , would be deductible in computing the income of the employee for the preceding of the Act, and the total amount of commissions that, according to the estimation of the employee, will be received by him during the year.

O.C. 871-81, s.2.

**1015R2.** For the purposes of this Chapter, where an employer deducts from a remuneration the employee's allowable contribution to a registered pension plan, to the Québec Pension Plan, to the Canada Pension Plan, or an amount under the Unemployment Insurance Act, 1971 (S.C., 1971, c.48), the amount remaining after such deductions is deemed to be the amount of the remuneration paid or to be paid.

**1015R3.** The amount which an employer shall deduct under the Act is established in accordance with Schedule A, taking into account the amount of the remuneration paid to an employee, the length of the pay period, and the amount of the exemptions.

**1015R3.1.** Notwithstanding section 1015R3, an employer shall not make any deduction in respect of a payment of commissions made to an employee in a year if those commissions have been earned during the preceding taxation year and the employer has mentioned them in an information return respecting the employee's remuneration for that preceding taxation year.

O.C. 871-81, s.3.

**1015R4.** Where an employee's pay period is not shown under Schedule A, or where the amount of his remuneration exceeds the amount provided for therein, the employer shall deduct from each payment to the employee an amount equal to the proportion of this payment that the estimated annual income tax of the said employee, on the basis of current rates, is of his estimated annual remuneration.

Notwithstanding section 1015R3, the same rule applies to all other cases, if the employer obtains the assent of the Minister.

**1015R5.** Where a payment of a bonus or a retroactive increase is made to an employee whose annual pay including such payment will not exceed 5 000 \$, the employer shall deduct 8% of this payment, notwithstanding Schedule A, however, the employer is not responsible for such a deduction when the annual pay including this payment does not exceed the exemptions to which the employee is entitled.

**1015R6.** Where a bonus is paid to an employee whose estimated annual pay, including the bonus, exceeds 5 000 \$, the amount to be deducted shall be established by the employer in the following manner :

(a) by calculating the amount established under Schedule A for a remuneration equal to the regular remuneration, to which was added the amount obtained by dividing the amount of the bonus by the number of pay periods in the year ;

(b) by subtracting the amount appearing in Schedule A in respect of the amount of the regular remuneration from the sum obtained under paragraph *a* ; and

(c) by multiplying the amount obtained under paragraph *b* by the number of pay periods in the year.

**1015R7.** Where a retroactive increase in remuneration is paid to an employee whose estimated annual pay including such increase exceeds 5 000 \$, the amount to be deducted shall be established by the employer in the following manner :

(a) by calculating the amount established under Schedule A on the basis of the new rate of remuneration ;

(b) by subtracting from the amount obtained under paragraph *a* the amount established under Schedule A on the basis of the former rate of remuneration ; and

(c) by multiplying the amount obtained under paragraph *b* by the number of pay periods to which the increase applies.

**1015R8.** Notwithstanding sections 1015R3 and 1015R4, every person who makes a payment for services rendered in Québec by a person who is not resident in Canada, other than in the course of regular and continuous employment, must deduct 9% from the said payment.

**1015R9.** Subject to section 1015R10, the employer who makes a payment referred to in section 1015R11 shall deduct 13% from such payment if it does not exceed 5 000 \$ and 20% if it exceeds 5 000 \$.

However, the employer shall not make such a deduction from such payment that he himself transfers to a person licensed or otherwise authorized by the laws of Canada or a province to carry on, in Canada or in a province, an annuities business, for the purchase of an income-averaging annuity for the benefit of the employee who had a right to such payment or, if the latter is deceased, for his spouse.

**1015R10.** Where the payment referred to in section 1015R9 is an amount contemplated in section 707 or 708 of the Act, it shall be deemed to be decreased by the lesser 1 000 \$ or of an amount equal to such payment.

**1015R11.** For the purposes of section 1015R9, the payment contemplated therein means ;

(a) a termination payment paid in a single payment ;

(b) a payment described in subparagraph i, ii or iii of paragraph *a* of section 345 of the Act and in paragraph *b*, *c* or *i* of the said section 345 ;

(c) a payment under a deferred profit sharing plan or a plan revoked in accordance with section 876 of the Act excepting a payment described in paragraph *a* of section 873 of the Act ;

(d) an amount paid as proceeds of the surrender, cancellation or redemption of an income-averaging annuity contract ;

(e) an amount paid under a registered retirement income fund, excepting an amount described in section 961.3 of the Act ;

(f) a payment that is a benefit of a registered retirement savings plan or paid under such a plan, during his

lifetime, to an individual described in section 907 of the Act, for whom a retirement income is provided under the plan, other than an annuity payment, or a payment described in section 924 of the Act and related to the excess determined under that section, to the extent that that excess is eligible as a deduction in computing the individual's income for the year under the said section 924 ; and

(g) a payment that is a benefit under a new plan described in section 914 of the Act or under such a plan, except an annuity payment or, where section 914 of the Act applies to that plan after 25 May 1976, a payment made during the year following that in which section 914 applied to the plan.

O.C. 1981-80, s. 1015R11 ; 1983-80, s. 39 ; 2456-80, s. 18 ; 3926-80, s. 39 ; 1535-81, s. 18.

**1015R12.** An employer shall not make any deduction under sections 1015R3, 1015R5 to 1015R7 and 1015R9 from the remuneration of an employee for a taxation year where that employee files a declaration with his employer in the prescribed form informing him that his income from all sources will be less than his exemptions for that year.

The same applies where, at the time of payment of his remuneration, an employee does not hold office or employment nor reside in Canada, except in the case of remuneration described in subparagraph i of paragraph *b* of section 1092 of the Act paid to a non-resident person in Canada and who in the year or in a previous year ceased to reside in Québec, or in the case of remuneration reasonably attributable to the duties of any office or employment performed in Québec by a non-resident person in Canada.

**1015R13.** An employee shall file with his employer a return of the exemptions claimed by him, pursuant to section 19 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), on the day he assumes his duties ; he shall file a new return within 7 days of a change in the amount of his exemptions.

**1015R13.1.** An employee who is remunerated, in whole or in part, on a commission basis at the beginning of one year or commences to be so in a year may elect to file with his employer, not later than 31 January of the year or, as the case may be, not later than the thirtieth day following the day where he commences to be so remunerated or following the day when occurs an event that may affect the proportion contemplated in paragraphs *a* or *b* as the case may be, of the second paragraph of section 1015R1.1, a return in the prescribed form stating that proportion.

This election may be revoked by means of a written notice to that effect filed by the employee with his employer ; the revocation is effective from the date mentioned in that notice.

O.C. 871-81, s.4.

**1015R14.** The amounts deducted or withheld by the employer shall be remitted to the Minister not later than the fifteenth day of the month next following the month during which the employer paid the remuneration from which deduction or such withholding was derived.

**1015R15.** An employer who ceases to carry on business and has deducted or withheld an amount from an employee's remuneration under the Act and has failed to remit this amount to the Minister, shall do so within 7 days from the date he ceases to carry on business.

**1015R16.** A person who ceases to deduct or withhold or fails to remit at the prescribed time the amounts he has deducted or withheld pursuant to section 1015 of the Act, shall file a return in prescribed form not later than the twentieth day of the month next following the month during which such person has made his last remittance.

**1015R17.** The employer shall file, with the Minister, a return in prescribed form with each remittance of the amounts deducted or withheld.

**1017R1.** A taxpayer shall make the election provided for in section 1017 of the Act by filing with the person making the payment referred to in section 1015 of the Act a return in the prescribed form ; he may vary such election by filing with that person a new return in the prescribed form. Such person is held to take such election or variation into consideration only if it is made within a reasonable time limit which he determines before making such payment after the election or variation.

**1019R1.** The remittance contemplated in section 1019 of the Act shall be paid to the Minister within 60 days after the end of the taxation year following the 12-month period referred to in that section.

## CHAPTER II GENERALITIES

**1020R1.** The Minister is authorized to made adjustment payments to the Government of Canada or any province for the 1972 and subsequent taxation years.

The Minister is also authorized to sign with the Government of Canada or any other province any agreement

deemed necessary for the application of section 1020 of the Act.

**1025R1.** The basic provisional account, for a particular year, shall be equal to the tax payable under Part I of the Act for the same year.

**1031R1.** A taxpayer shall make the election provided in section 1031 of the Act in the manner and within the delay prescribed in section 243R1.

**1032R1.** The election provided for in section 1032 of the Act shall be made by forwarding to the Minister a return in the prescribed form not later than the day on which the tax would otherwise have been payable.

**1054R1.** The legal representatives shall make the election provided for in section 1054 of the Act by forwarding to the Minister the following documents :

(a) a declaration from the legal representatives specifying the part of the excess contemplated in paragraph *a* of the said section and the part of the deductible amount contemplated in paragraph *b* of the said section in respect of which, where applicable, the election is made ;

(b) where the declaration specifies the part of the excess contemplated in paragraph *a* of the said section, a statement of the capital gains and capital losses from the dispositions of the capital property contemplated in paragraph *a* of section 1055 of the Act ;

(c) where the declaration specifies the part of the deductible amount contemplated in paragraph *b* of section 1054 of the Act, a statement of the undepreciated capital cost of depreciable property of each prescribed class contemplated in paragraph *b* of section 1055 of the Act and a statement of the amount which, but for the said section 1054, would be the non-capital loss of the estate for its first taxation year ;

(d) a computation of the amount that would have been the tax payable by the deceased taxpayer under Part I of the Act under the conditions mentioned in section 1054 of the Act ; and

(e) a computation of the amount which, following the election made by the legal representatives, is deemed to have been paid by the latter on account of tax payable by the estate for its first taxation year under Part I of the Act.

**1054R2.** The documents referred to in section 1054R1 must be filed not later than the day that is the later of :



(a) the last day provided by the Act for the filing of a return that the legal representatives are required to have elected to file under the Act in respect of the income of the deceased taxpayer for the taxation year in which he died ; or

(b) the day on which the fiscal return for the first taxation year of the deceased taxpayer's estate is required to be filed under paragraph *d* of subsection 2 of section 1000 of the Act.

**1063R1.** For the purposes of paragraph *f* of section 1063 of the Act, a prescribed Canadian amateur athletic association means such an association prescribed for the purposes of section 710 of the Act.

## TITLE XXVII INFORMATION

**1086R1.** Every person who makes a payment mentioned in section 1015 of the Act shall file a return in the prescribed form.

A return in prescribed form shall also be filed by every person who makes payment as :

(a) a scholarship, fellowship or bursary or a prize for achievement in a field of endeavour ordinarily carried on by the recipient ;

(b) a grant paid to a recipient to carry on research or any similar work ;

(c) an allowance on account of adult training paid under the Adult Occupational Training Act (R.S.C., 1979, c. A-2), except to the extent that such allowance is paid for personal or living expenses while the recipient lives elsewhere than at his place of residence ;

(d) a benefit under regulations made under an Appropriation Act providing for a scheme of transitional assistance benefits to persons employed in the production of products to which the Canada-United States agreement on Automobile Products, signed on 16 January 1965, applies ;

(e) a benefit under any law of Canada providing for a scheme of adjustment assistance benefits to persons employed in the production of textile, clothing goods or leather footwear or in the leather tanning industry ;

(f) an amount payable on a periodic basis in respect of the loss of all or part of his income from an office or employment, pursuant to a health or accident insurance plan, a disability insurance plan or an income insurance plan to which his employer has made a contribution ;

(g) a benefit the value of which must be included in computing the income of an individual pursuant to sections 37, 37.1 or 119.1 of the Act.

O.C. 1981-80, s. 1086R1 ; 1983-80, s. 40 ; 3926-80, s. 40.

**1086R2.** Every trustee of a profit sharing plan shall file a return in the prescribed form ; however, an employer may file it in lieu of the trustee.

**1086R3.** Every person who pays an amount which, pursuant to section 929 of the Act, must be included in computing a taxpayer's income for a taxation year, must file a return in the prescribed form.

Where an amount in respect of a plan to which section 914 of the Act applies must be included in computing a taxpayer's income for a taxation year, or where an annuitant is deemed, under the first paragraph of section 915.2 of the Act, to have received an amount as a benefit out of or under a registered retirement savings plan and the amount of which shall be included in computing his income for a taxation year pursuant to section 929 of the Act, the trustee of such plan shall file a return in the prescribed form.

Where, in a taxation year, section 926, 928, 932 or 933 of the Act applies in respect of a trust governed by a registered retirement savings plan, the trustee of that plan shall file a return in the prescribed form.

O.C. 1981-80, s. 1086R3 ; 3926-80, s. 41.

**1086R4.** Every person who pays to a person residing in Québec an amount from a trust governed by a registered home ownership savings plan must file a return in the prescribed form.

**1086R5.** Every trustee of a trust governed by a registered home ownership savings plan must file a return in the prescribed form in respect of :

(a) the amount which the beneficiary is deemed to have received pursuant to section 946 of the Act where the registration of the plan is revoked in a taxation year pursuant to section 944 of the Act ; and

(b) the amount which the beneficiary is deemed to have received in a taxation year pursuant to section 959 of the Act.

**1086R6.** Every trustee of a trust governed by a registered home ownership savings plan must file a return in the prescribed form where, in a taxation year, a taxpayer who is a beneficiary under the plan :

(a) must include an amount in computing his income in accordance with section 956 or 957 of the Act ; or

(b) may deduct an amount in computing his income in accordance with section 954 of the Act.

**1086R6.1.** Every trustee of a trust governed by a registered retirement income fund must file a return in the prescribed form :

(a) in respect of an amount that the beneficiary is deemed to have received under sections 961.8 and 961.11 of the Act during a taxation year ; and

(b) where, during a taxation year, a taxpayer who is a beneficiary under the fund shall include an amount in computing his income in accordance with sections 961.18 and 961.19 of the Act or may deduct an amount in that computation in accordance with sections 961.20 and 961.21 of the Act.

O.C. 1983-80, s. 41.

**1086R7.** A return in the prescribed form shall be filed by every person who makes to an individual residing in Québec or to a corporation having an establishment therein, one of the following payments :

(a) a dividend or an amount deemed to be a dividend under the Act ;

(b) interest paid in respect of :

i. a registered bond ;

ii. money on loan or on deposit or property of any kind deposited or placed with a corporation, association, organization or institution ;

iii. an investment with an investment dealer or broker ;

iv. an insurance policy or an annuity contract by an insurer ; or

v. an amount payable in respect of a compensation for property expropriated ;

(c) royalties for the use of a work, invention or right to remove natural resources ; and

(d) a payment contemplated in section 120 of the Act where such payment was made by a corporation, association, organization or institution.

O.C. 1981-80, s. 1086R7 ; 3926-80, s. 42.

**1086R8.** Any person who pays an amount which is required by section 313.1 of the Act to be included in computing a taxpayer's income for a taxation year, shall file a return in the prescribed form.

**1086R8.1.** Any broker or any federation contemplated in section 965.1 of the Act with which an individual has made a stock savings plan shall file a return in the prescribed form for any year during which that plan is in force.

O.C. 1983-80, s. 42.

**1086R9.** A life insurer shall file a return in the prescribed form in respect of each amount that must, according to section 968 of the Act, be included in computing the income of a policy-holder and that the latter became entitled to receive from the insurer in the year.

**1086R10.** Every person who received a payment contemplated in section 1086R7 for the account of or as the mandatary of an individual residing in Québec or of a corporation having an establishment therein shall file the return mentioned in the said section.

**1086R11.** Every person who is licensed or otherwise authorized under the laws of Canada or of a province to carry on in Canada or in a province an annuities business or to offer trustee services there shall file a return in prescribed form in respect of :

(a) an amount paid by that person to a resident of Québec as proceeds of the surrender, cancellation, redemption, sale or other disposition of an income-averaging annuity contract ; and

(b) any amount deemed, under section 346 of the Act, to have been received by an individual residing in Québec as proceeds of the disposition of an income-averaging annuity contract that was made with that person.

**1086R12.** Every person who, as a trustee or in similar capacity, controls or receives income, gains or benefits meant for an individual residing in Québec or for a corporation having an establishment therein shall file a return in the prescribed form.

Such return shall be filed within 90 days subsequent to the end of the taxation year and shall be in respect of the taxation year.

This section does not apply to a trust that is a registered charity or is governed by a profit sharing plan, by a deferred profit sharing plan or by revoked plan under section 876 of the Act.

**1086R13.** The return that is required under this Title, except as otherwise expressly provided, shall be filed with the Minister on or before the last day of February of each year in respect of the preceding calendar year.

**1086R14.** A person who ceases to carry on a business and who has to file a return under this Title, shall file a return within 30 days from the day of the cessation of the carrying on of such business ; the said return shall be in respect of the whole period for which a return has not been filed.

**1086R15.** Where a person who has to file a return under this Title has died, such return shall be filed by his legal representatives within 90 days from the date of death and shall be in respect of that whole period previous to the death for which no return has been filed.

**1086R16.** Every bankruptcy trustee, cessionary, liquidator, curator, trustee of sequestrated property, agent or other person who administers, liquidates or controls in any manner whatsoever the property, business, estate or income of a person who has not filed a return in accordance with this Title, must file such return.

**1086R17.** Every person who has to file a return under this Title shall give to each person in respect of whom the return is filed 2 copies of that part of the return concerning the latter ; those copies must be sent to his last known address or given to him personally on or before the day on which such return is required to be filed with the Minister.

**1086R18.** A person who ceases or fails to remit, at the prescribed time, amounts that were previously deducted or withheld according to section 1015 of the Act, or under an interpretation thereof, shall file a return in the prescribed form on or before the twentieth day of the month subsequent to that during which he has made the last remittance.

Every person, whether or not required to file the return contemplated in the first paragraph, shall, upon formal request, file with the Minister within the time stipulated therein the return described in the said paragraph.

**1086R19.** Every Canadian amateur athletic association registered in accordance with section 710R2, shall file a return in the prescribed form in respect of every fiscal period, within 3 months subsequent to the end of such period.

**1086R20.** Every Canadian amateur athletic association which is, under section 710R3, deemed to be registered with the Minister, shall file a return in the prescribed form upon request of the Minister.

**1086R21.** For the purposes of section 1086R19, “fiscal period” means the period for which the accounts of the association have normally been made up, and, where there is no established rule, the fiscal period is that adopted by the association ; the fiscal period shall not, however, exceed 12 months.

**1086R22.** Every person who, within the meaning of sections 786 to 796 of the Act, makes a patronage dividends payment to an individual residing in Québec or to a corporation having an establishment therein, shall file a return in prescribed form.

Every person who received a payment contemplated in the first paragraph as nominee or agent for an individual residing in Québec or for a corporation having an establishment therein shall also file a return in prescribed form.

**1086R23.** A corporation that claims that a share of its capital stock is, in any taxation year, a qualified investment within the meaning of section 934 or 958 of the Act must, within 90 days following the end of the year, file a return in the prescribed form.

The same shall apply in respect of a trust that claims, in any taxation year, that an interest as a beneficiary under the trust is such an investment.

## TITLE XXVIII CLASS OF PROPERTY

**1086R24.** The classes prescribed for the purposes of paragraph *e* of section 1086 of the Act are listed in Schedule B.

## TITLE XXIX INCOME EARNED IN QUÉBEC BY AN INDIVIDUAL RESIDING IN CANADA OUTSIDE QUÉBEC

### CHAPTER I GENERAL RULE

**1088R1.** The income from the carrying on of a business of an individual contemplated in section 25 of the Act who has an establishment in Québec, shall be deemed to have been totally earned in Québec, for a taxation year, where such individual has, in the year, no establishment outside Québec.

**1088R2.** The income of an individual contemplated in section 25 of the Act shall be deemed to have been totally earned outside Québec, for a taxation year, where such individual has, in the year, no establishment in Québec.

**1088R3.** An individual who resides in more than one province on the last day of a taxation year shall be deemed, for the purpose of this Title, to be residing on that day only in that province which may reasonably be regarded as his principal place of residence.

## CHAPTER II ESTABLISHMENTS IN SEVERAL JURISDICTIONS

### DIVISION I GENERAL RULE

**1088R4.** Subject to the particular provisions of Chapter III, where, in a taxation year, an individual contemplated in section 25 of the Act carries on a business and has an establishment in Québec and an establishment in another jurisdiction, the part of the income derived from the business which is attributable to his establishment in Québec shall be that proportion of such income that is one-half of the aggregate of :

(a) the proportion that the gross revenue of the business for the fiscal period ending in the year reasonably attributable to his establishment in Québec is of the total gross revenue of the business for that period ; and

(b) the proportion that the salaries and wages paid by the individual in the fiscal period of the business ending in the year to the employees of the establishment situated in Québec is of the total of the salaries and wages paid by him in the period in the course of his business.

**1088R5.** For the purposes of section 1088R4, the gross revenue shall not include interest on bonds, debentures or mortgages, dividends, rentals or royalties from property that is not used in connection with the business of the individual.

**1088R6.** Except where it is a commission paid to a person who is not an employee of the individual, where a remuneration is paid under an agreement by the individual to a person for services that would normally be performed by the employees of the individual, such remuneration shall be deemed to be a salary paid to such employee of the establishment of the individual to which such services are reasonably attributable and to the extent that they are so attributable.

### DIVISION II COMPUTATION OF GROSS REVENUE

**1088R7.** The rules contemplated in this Division shall apply to the computation of gross revenue reasonably attributable to an establishment of an individual contemplated in section 15 of the Act for a taxation year.

**1088R8.** Where the merchandise sold is shipped into a jurisdiction where the individual has an establishment, the gross revenue derived from the sale shall be attributable to that establishment ; otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

Where the buyer instructs that the merchandise be shipped to another person, the gross revenue derived from the sale shall be attributable to the establishment situated in the jurisdiction where the buyer has his establishment, if the individual has an establishment in that jurisdiction ; otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

**1088R9.** Notwithstanding section 1088R8, where the merchandise sold is shipped to another country where the individual has no establishment and if the merchandise was entirely produced or manufactured by the individual in one jurisdiction in Canada, the gross revenue derived from the sale shall be attributable to the establishment situated in that jurisdiction.

However, if the merchandise sold was produced or manufactured by the individual partly in Québec and partly in another jurisdiction, the gross revenue derived from the sale that is attributable to the establishment situated in Québec shall be equal to that proportion of the gross revenue that the salaries and wages paid in the year to employees of the establishment situated in Québec is of the aggregate of the salaries and wages paid in the year to employees of all the establishments where the merchandise sold was produced or manufactured.

The same rules apply where the establishment of the buyer is situated in jurisdiction outside Canada in which the individual has no establishment and the buyer instructs that the merchandise be shipped to another person.

**1088R10.** The gross revenue derived from services rendered in a jurisdiction shall be attributable to the establishment situated in that jurisdiction ; if there is no such establishment, it shall be attributable to the establishment to which the person who has negotiated the contract is attached.

**1088R11.** Where standing timber or a cutting right is sold, the gross revenue derived from the sale shall be at-

tributable to the establishment of the individual situated in the jurisdiction where the timber limit that is related to the sale of the standing timber or of the cutting right is situated.

**1088R12.** Where land is an establishment, the gross revenue derived therefrom shall be attributable to that establishment.

### CHAPTER III BUS AND TRUCK TRANSPORTATION BUSINESS

**1088R13.** The part of income for a taxation year derived from the business of an individual carrying on a transportation business by buses and trucks that is attributable to his establishment in Québec shall be that proportion of the income of such business that is one-half of the aggregate of :

(a) the proportion that the number of kilometres travelled by his vehicles in Québec for the fiscal period ending in the year is of the total number of kilometres travelled by his vehicles during that fiscal period ; and

(b) the proportion that the salaries and wages paid by the individual, in the fiscal period ending in the year, to the personnel of his establishment in Québec is of the aggregate of all salaries and wages paid by him during that fiscal period.

### CHAPTER IV SPECIAL CASES

**1088R14.** Where the aggregate of the amounts constituting the income for a taxation year from a business which an individual contemplated in section 15 of the Act carries on in Québec and elsewhere is greater than his income for the year, that portion of his income from a business which is attributable to an establishment in Québec shall be deemed to be the proportion for the year that the portion of his income for the year from the carrying on of a business which is attributable to an establishment in Québec, as otherwise determined, is of such aggregate.

**1088R15.** Where an individual operates more than one business in a taxation year, the provisions of this Title shall apply in respect of each business ; in such case, the portion of the business income which is attributable for the year to his establishments in Québec shall be the aggregate of the amounts thus determined in respect of each business.

**1088R16.** In the case of an individual contemplated in section 25 of the Act who began to reside or ceased to reside in Canada in the taxation year, that portion of his income for the year from the carrying on of a business which is attributable to an establishment in Québec shall be computed by reference only to a business whose income is included in computing his taxable income under the said section.

### CHAPTER V LOSSES ATTRIBUTABLE TO AN ESTABLISHMENT IN QUÉBEC

**1088R17.** Sections 1088R1 to 1088R16 shall apply *mutatis mutandis* to determine the part of losses of an individual contemplated in section 1088 of the Act that is attributable to an establishment in Québec.

### TITLE XXX INCOME EARNED IN QUÉBEC BY AN INDIVIDUAL NOT RESIDING IN CANADA

#### CHAPTER I GENERAL RULE

**1089R1.** The income derived from the carrying on in Canada of a business of an individual referred to in section 26 of the Act who has an establishment in Québec shall be deemed to be totally earned in Québec for a taxation year where that individual has no establishment outside Québec during the year.

**1089R2.** The income derived from the carrying on of a business of an individual referred to in section 26 of the Act shall be deemed to be totally earned outside Québec for a taxation year where that individual has no establishment in Québec during the year.

**1089R3.** Where an individual operated more than one business in a taxation year, the provisions of this Title shall apply in respect of each business ; in such case, the portion of the business income which is attributable for the year to his establishments in Québec shall be the aggregate of the amounts thus determined in respect of each business.

#### CHAPTER II ESTABLISHMENTS IN SEVERAL JURISDICTIONS

##### DIVISION I GENERAL RULE

**1089R4.** Subject to the particular provisions of Chapter III, where, in a taxation year, an individual con-

templated in section 26 of the Act who carries on a business in Canada, has an establishment in Québec and an establishment elsewhere in Canada, the part of his revenue derived from the business in Canada that is attributable to his establishment in Québec shall be that proportion of that revenue that is one-half of the aggregate of :

(a) the proportion that the gross revenue of the business for the fiscal period ending in the year reasonably attributable to his establishment in Québec is of his total gross revenue derived from the carrying on in Canada of that business for that fiscal period ; and

(b) the proportion that the salaries and wages paid by the individual in the fiscal period of the business ending in the year to employees of the establishment situated in Québec is of the total salaries and wages paid by him for that fiscal period to employees of his establishments situated in Canada.

**1089R5.** For the purposes of section 1089R4, the gross revenue shall not include interest on bonds, debentures or mortgage, dividends, rentals or royalties from property which is not used in connection with the business.

**1089R6.** Except where a commission is paid to a person who is not an employee of the individual, where a remuneration is paid, under an agreement, by the individual to a person for services that would normally be performed by the employees of the individual, such remuneration shall be deemed to be a salary paid to such employee of the establishment of the individual to which such services are reasonably attributable and to the extent that they are so attributable.

## DIVISION II COMPUTATION OF GROSS REVENUE

**1089R7.** The rules provided in this Division shall apply to the computation of the gross revenue reasonably attributable to an establishment of an individual contemplated in section 26 of the Act for a taxation year.

**1089R8.** Where the merchandise sold is shipped into a jurisdiction where the individual has an establishment, the gross revenue derived from the sale shall be attributable to that establishment ; otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

Where the buyer instructs that the merchandise be shipped to another person, the gross revenue derived from the sale shall be attributable to the establishment situated in the jurisdiction where the buyer has his establishment, if the individual has an establishment in that jurisdiction ;

otherwise, it shall be attributable to the establishment to which the person who has negotiated the sale is attached.

**1089R9.** Notwithstanding section 1089R8, where the merchandise sold is shipped to another country where the individual has no establishment and if the merchandise was entirely produced or manufactured by the individual in one jurisdiction in Canada, the gross revenue derived from the sale shall be attributable to the establishment situated in that jurisdiction.

However, if the merchandise sold was produced or manufactured by the individual partly in Québec and partly in another jurisdiction, the gross revenue derived from the sale that is attributable to the establishment situated in Québec shall be equal to that proportion of the gross revenue that the salaries and wages paid in the year to employees of that establishment is of the aggregate of the salaries and wages paid in the year to employees of all the establishments in Canada where the merchandise sold was produced or manufactured.

The same rules shall apply where the establishment of the buyer is situated in a jurisdiction outside Canada in which the individual has no establishment and the buyer instructs that the merchandise be shipped to another person.

**1089R10.** The gross revenue derived from services rendered in a jurisdiction shall be attributable to the establishment situated in that jurisdiction ; if there is no such establishment, it shall be attributable to the establishment to which the person who has negotiated the contract is attached.

**1089R11.** Where standing timber or a cutting right is sold, the gross revenue derived from the sale shall be attributable to the establishment of the individual situated in the jurisdiction where the timber limit that is related to the sale of the standing timber or of the cutting right is situated.

**1089R12.** Where land is an establishment, the gross revenue derived therefrom shall be attributable to that establishment.

## CHAPTER III BUS AND TRUCK TRANSPORTATION BUSINESS

**1089R13.** The part of income earned in Canada, for a taxation year, by an individual carrying on a transportation business by buses and trucks that is attributable to an establishment in Québec shall be that proportion of that income that is one-half of the aggregate of :

(a) the proportion that the number of kilometres travelled by his vehicles in Québec, in the fiscal period ending in the year, is of the total number of kilometres travelled by his vehicles in Canada during that fiscal period ; and

(b) the proportion that the salaries and wages paid by the individual, in the fiscal period ending in the year, to the personnel of his establishment in Québec is of the aggregate of all salaries and wages paid by him to the personnel of his establishments in Canada during that fiscal period.

#### CHAPTER IV LOSSES ATTRIBUTABLE TO AN ESTABLISHMENT IN QUÉBEC

**1089R14.** For the purposes of paragraph *i* of section 1089 of the Act, sections 1089R1 to 1089R13 shall apply *mutatis mutandis* to determine the part of losses that is attributable to an establishment in Québec.

**1089R15.** For the purposes of paragraph *d* of section 1089 of the Act, a Québec resource property means a property that would be contemplated in section 370 of the Act if the words "Canada" and "Canadian" were replaced by the word "Québec".

**1089R16.** For the purposes of paragraph *e* of section 1089 of the Act, a Québec timber resource property means property that would be contemplated in paragraph *d* of section 93 of the Act if the word "Canada" were replaced by the word "Québec" throughout the text.

#### CHAPTER V CAPITAL GAINS AND LOSSES

**1089R17.** For the purposes of paragraph *c* of section 1089 of the Act, in computing the income earned in Québec in a taxation year by an individual contemplated in section 26 of the Act, capital gains or losses resulting from the disposition of property contemplated in paragraphs *c* to *i* of section 1094 of the Act shall not be taken into consideration.

#### CHAPTER VI PROCEEDS OF THE DISPOSITION OF A RIGHT TO A SHARE OF THE INCOME OR LOSS OF A PARTNERSHIP ATTRIBUTABLE TO AN ESTABLISHMENT IN QUÉBEC

**1089R18.** For the purposes of paragraph *h* of section 1089 of the Act, the share of the excess referred to therein which is attributable to an establishment of a partnership in Québec is computed in the same manner as the share of the revenues or losses of the businesses which the individual referred to therein carried on in Canada or is deemed to have carried on in Canada pursuant to section

613 of the Act in respect of that partnership, for the preceding taxation year, which was attributable to an establishment in Québec under section 1089R1 to 1089R14.

#### CHAPTER VII INCOME EARNED IN CANADA

**1090R1.** For the purposes of this Title and of section 1090 of the Act, the income or loss derived from the carrying on, in Canada, of a business of an individual contemplated in section 26 of the Act, shall be computed by taking into consideration only the income or loss attributable to his establishments in Canada, as if the business carried on in Canada by the individual were a separate business that was carried on by a separate person; for such purposes, sections 771R36 and 771R37, subject to this Title, shall apply by replacing therein, wherever they may be, the words and expressions:

- (a) "corporation" by "individual";
- (b) "business carried on" by "income earned";
- (c) "foreign corporation" by "individual contemplated in section 26 of the Act".

#### CHAPTER VIII EXEMPTION FROM NOTICE OF DISPOSITION

**1097R1.** The person contemplated in section 1097 of the Act shall be exempt from sending the Minister the notice referred to therein in cases of the disposition of property contemplated in paragraphs *c* to *h* of section 1094 of the Act.

#### TITLE XXXI INVESTMENT INSTITUTIONS

##### CHAPTER I INVESTMENT CORPORATIONS, MORTGAGE INVESTMENT CORPORATIONS AND MUTUAL FUND CORPORATIONS

**1106R1.** The capital gains dividend account of an investment corporation at a particular time means an amount equal to that so calculated pursuant to sections 130 and 131 of the Income Tax Act (R.S.C., 1952, c. 148).

**1106R2.** A corporation shall make the election provided in section 1106 of the Act by filing with the Minister the following documents in duplicate:

- (a) a return in the prescribed form;
- (b) where the directors are entitled to administer the affairs of the corporation, a certified true copy of the resolution authorizing the election to be made or, where they are not, of the authorization of the making of the election by the person entitled to administer the affairs of the corporation;

(c) a statement of the computation of the corporation's capital gains dividend account, immediately before the election, where paragraph *d* does not apply; and

(d) a statement of the computation of the corporation's capital gains dividend account, immediately before the time the dividend became payable and on the date of the first payment of such dividend if it precedes that time, where the election is valid only by reason of section 103*a* of the Act respecting the application of the Taxation Act (1972, c. 24).

**1108R1.** The expression “mortgage investment corporation” means a corporation that, throughout a taxation year concerned, is a mortgage investment corporation within the meaning of section 130.1 of the Income Tax Act (R.S.C., 1952, c. 148).

**1116R1.** The capital gains dividend account of a mutual fund corporation, at a particular time, means an amount equal to that so calculated at that same time pursuant to section 131 of the Income Tax Act (R.S.C., 1952, c. 148) or, as the case may be, pursuant to section 56.01 of Chapter 63 of the 1970-71-72 Statutes of Canada.

**1116R2.** The election contemplated in section 1116 of the Act is made in the manner prescribed in section 1106R2.

## CHAPTER II MUTUAL FUND TRUSTS

**1120R1.** The conditions for qualification as a mutual fund trust are the following :

(a) a class of its units shall be qualified for distribution to the public; and

(b) each of the classes contemplated in paragraph *a* shall include at least 150 beneficiaries, each of whom holds not less than one block of units of that class that have in the aggregate a fair market value of not less than 500 \$.

**1120R2.** For the purposes of section 1120R1, a class of the units is qualified for distribution to the public if :

(a) a prospectus, registration statement or similar document has been filed with, and, where required by law, accepted for filing by a public authority in Canada pursuant to the law of Canada or of a province and if effectively

there has been a distribution to the public of units of that class in accordance with that document; or

(b) in the case of any class of units any of which were issued and outstanding on 1 January 1972, that class complied on that date with the conditions of paragraph *b* of section 1120R1.

**1120R3.** In section 1120R1, “block of units” means with respect to any class of units, 100 units if the fair market value of one unit is less than 25 \$, 25 units if it is 25 \$ or more but less than 100 \$, and 10 units if it is 100 \$ or more.

**1120R4.** For the purposes of paragraph *b* of section 1120R1 and subject to section 1120R5, a group of persons shall be deemed to be one person for the purposes of the computing of the number of persons who hold a class of units of a trust if such group holds not less than one block of units, within the meaning of section 1120R3, of such class and if the units of that class have in the aggregate a fair market value of not less than 500 \$.

**1120R5.** For the purposes of the computation set forth in section 1120R4;

(a) no person shall be included in more than one group;

(b) no person shall be included in a group if he holds one or more than one block of units, within the meaning of section 1120R3, of that class and if his units of that class have an aggregate fair market value of not less than 500 \$; and

(c) the membership of each group shall be determined in the manner that results in the greatest possible number of groups.

## CHAPTER III NON-RESIDENT OWNED INVESTMENT CORPORATIONS

**1123R1.** A non-resident owned investment corporation qualifies as such for a taxation year only if it is considered for the said year a non-resident owned investment corporation for the purposes of the Income Tax Act (R.S.C., 1952, c. 148).



## TITLE XXXII TAX ON CAPITAL

### DIVISION I CORPORATIONS HAVING AN ESTABLISHMENT IN QUÉBEC AND AN ESTABLISHMENT OUTSIDE QUÉBEC

**1133R1.** The proportion referred to in section 1133 of the Act is the one which is determined by sections 771R1 to 771R38.

### CHAPTER II DEDUCTION IN THE COMPUTATION OF THE PAID-UP CAPITAL

**1137R1.** (1) A corporation may deduct, pursuant to paragraph c of section 1137 of the Act, an amount equal to 33 1/3% of the part of its paid-up capital determined in accordance with sections 1131 and 1136 to 1138 of the Act without taking into account the said paragraph c, represented by the proportion between its gross revenue for the taxation year derived from a mineral resource owned or carried on by it and its gross revenue for the year.

(2) For the purposes of this section, a mineral resource does not include a bituminous or oil sands deposit or oil shale, and the gross revenue of a corporation for a taxation year that is derived from a mineral resource owned or carried on by it includes its gross revenue for the year attributable to the processing, up to any stage that is prior to the prime metal stage or its equivalent, of ores, metals or minerals derived from such resource, but it does not include the corporation's gross revenue attributable to any processing subsequent to such stage.

(3) For the purposes of paragraph a of subsection 4 of section 27 of the Act to again amend the Taxation Act and to amend other legislation (S.Q., 1979, c. 38), subparagraph i of paragraph b of the said subsection 4, subparagraph i of subparagraph a of the first paragraph of subsection 5 of that section, subparagraph b of the first paragraph and the second paragraph of the said subsection 5 to the extent that it refers to the said subparagraph i and paragraph b subsection 1 shall be read by replacing the expression "33 1/3%" by "100%".

O.C. 1981-80, s. 1137R1 ; 2456-80, s. 19.

## CHAPTER III EXEMPTION FROM TAX ON CAPITAL

**1143R1.** For the purposes of the first paragraph of section 1143 of the Act, the prescribed corporations are :

- (a) the following Québec Government corporations :
  - i. Hydro-Québec ;
  - ii. Société des loteries et courses du Québec ;
  - iii. Raffinerie de sucre du Québec ;
  - iv. Société des alcools du Québec ;
  - v. Société de cartographie du Québec ;
  - vi. Société de développement de la Baie James ;
  - vii. SIDBEC ;
  - viii. Société générale de financement du Québec ;
  - ix. Société nationale de l'amiante ;
  - x. Société québécoise d'exploration minière ;
  - xi. Société québécoise d'initiatives agro-alimentaires ;
  - xii. Société québécoise d'initiatives pétrolières ;
  - xiii. Société de récupération, d'exploitation et de développement forestiers du Québec (REXFOR) ; and

(b) the wholly owned subsidiaries, within the meaning of section 1 of the Act, of the corporation mentioned in paragraph a.

O.C. 3211-81, s. 5.

**1144R1.** Every water-works corporation 90% of the shares of which are owned by a Canadian municipality and a foreign border municipality shall be exempt from tax on capital.

**1144R2.** Every corporation which did not carry on business during a taxation year and which the amount of its assets, within the meaning of subsections 3 and 4 of section 1138 of the Act, does not exceed 1 000 \$, shall be exempted from tax on capital for the said year.

**1174R1.** A mutual benefit association, within the meaning of the Act respecting insurance (R.S.Q., c. A-32) shall not include in the computation of the tax payable by it under section 1167 of the Act, any premium described therein with respect to a person residing at the time of maturity of the premium in another province, in the Yukon Territory or in the Northwest Territories, where that other jurisdiction does not subject such an association to a similar tax.

O.C. 3926-80, s. 43.

**1174R2.** An insurance corporation referred to in paragraph *k* of section 998 of the Act shall be exempt from the tax otherwise payable under section 1167 of the Act.

O.C. 3926-80, s. 43.

**1174R3.** An insurance corporation that carries on an ocean marine insurance business in Québec and that subscribes premiums with respect to such business other than reinsurance premiums shall pay, for each period of 12 months as tax on capital in respect of such business, subject to the second paragraph of section 1167 of the Act, the lesser of the tax referred to in the first paragraph of the said section for that period in respect of such business, or 5% of the proportion of the profits derived for that period from the carrying on of its ocean marine insurance business in Canada, that the net premiums it subscribed in Québec is of those it subscribed in Canada during that period in respect of such business.

O.C. 3926-80, s. 43.

## TITLE XXXIII GIFTS

**1191R1.** The value of a property mentioned in section 1191 of the Act shall be determined by discounting on a basis of compound interest at a rate of 5% :

(a) pursuant to Table 1 or 2 of Schedule E if the property is not a life property ;

(b) pursuant to Table 2 or 3 of Schedule E if the property is a life property.

However, where the property given relates to more than one person, the Minister shall determine the value thereof by discounting on the same basis and at the same rate.

**1191R2.** For the purposes of section 1191R1, the annual income of the property after the deductions other than income tax, is deemed to be 5% of the value of the property as determined under Part VIII of the Act.

**1207R1.** The rate of interest at which the value of the promise or covenant contemplated in the first paragraph of section 1207 of the Act shall be discounted is a yearly rate of 11%.

The prescribed rate at which shall be computed the yearly interest contemplated in the second paragraph of that section is :

(a) in the event of a promise or covenant made after 25 March 1980, 11% ; and

(b) in the event of a promise or covenant made before 26 March 1980 :

i. where the rate of interest payable in this respect cannot be fixed anew after 25 March 1980, 8% ; or

ii. where the rate of interest payable in this respect can be fixed anew after 25 March 1980, 8% for the period preceding the day at which that rate of interest can be fixed anew for the first time after 25 March 1980, and 11% from that day.

O.C. 1981-80, s. 1207R1 ; 2456-80, s. 21.

**1210R1.** For the purposes of paragraph *b* of section 1210 of the Act, the amount of the consideration is the amount by which the capitalized value of the annuity or other periodic payment as determined under section 1191R1 exceeds the capitalized value thus determined of an annual amount equal to 5% of the value of the disposed property.

## TITLE XXXIV FINAL PROVISIONS

**2000R1.** This Regulation replaces the Regulation respecting the Taxation Act, called in this Title the “former Regulation” made by Order in Council number 3786-72 dated 13 December 1972, amended by the regulations made by Orders in Council numbers 4478-73 dated 5 December 1973, 4644-73, dated 12 December 1973, 2023-75 dated 14 May 1975, 5555-75 dated 17 December 1975, 1121-76 dated 24 March 1976, 2220-76 dated 23 June 1976, 2685-76 dated 4 August 1976, 3994-76 dated 10 November 1976, 854-77 dated 16 March 1977, 2528-77 dated 3 August 1977, 1102-78 dated 5 April 1978, 1640-78 dated 17 May 1978, 3320-78 dated 25 October 1978, 3852-78 dated 13 December 1978, 377-79 dated 7 February 1979, 1381-79 dated 16 May 1979, 3479-79 dated 19 December 1979, 336-80 dated 6 February 1980 and 1980-80 dated 25 June 1980, excepting Title XXIV, as it read at 31 March 1979, that continued to apply to corporations subject to it under subsection 3 of section 27 of Chapter 38 of the Statutes of 1979, in Part IV of the Act, as it read at 31 March 1979, and not exempted for a period of 18 months immediately following the closing date of their most recent fiscal year ending before 1 April 1979 or, if there is no such year, for the period comprising 31 March 1979 and for which a tax may be levied under Part IV excepting sections 613.1 to 613.7, 618.1 to 618.9, 619.1 to 619.3, 621.1, 621.2, 622b.1, 626c.1, 628.1 to 628.17, 629.1 to 629.8, 633.1 to 633.5 and 884.1 to 884.3.

**2000R2.** Notwithstanding section 2000R1, the provisions of the former Regulation respecting its applica-

tion continue to apply and govern the corresponding provisions of this Regulation.

A reference to a provision of this Regulation concerning a period prior to its coming into force is a reference to the corresponding provision of the Regulation respecting the Taxation Act into force immediately before the coming into force of this Regulation.

Similarly, a reference to the former regulation or to any of its provisions replaced by section 2000R1 is deemed, after the coming into force of this Regulation, to be a reference to this Regulation or to the corresponding provision therein.

**SCHEDULE A**  
(ss. 1015R1, 1015R7)

**TABLE 16 DEDUCTION AT SOURCE TABLES**

**52** PAY PERIODS PER YEAR

9

| Pay subject to deduction<br>use the appropriate bracket |        | IF CODE ON THE EMPLOYEE'S TPD-1 FORMS IS |      |      |      |      |      |      |      |      |   |   |   |   | See note<br>on this<br>page<br><br>Z |   |   |
|---|--------|--|------|------|------|------|------|------|------|------|---|---|---|---|--------------------------------------|---|---|
|   |        | A  | B    | C    | D    | E    | F    | G    | H    | I    | J | K | L | M |                                      | N |   |
|   |        | DEDUCT FROM EACH PAY                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 67.50 -   | 69.99  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   | <b>Note:</b><br><b>Exemptions over \$9,999</b><br>Reduce the tax in Column N by<br>the amount in Column Z for<br>each \$500 (or part) of additional<br>exemption. |
| 70.00 -   | 72.49  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 72.50 -   | 74.99  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 75.00 -   | 77.49  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 77.50 -   | 79.99  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 80.00 -   | 82.49  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 82.50 -   | 84.99  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 85.00 -   | 87.49  |  |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 87.50 -   | 89.99  | 0.05                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 90.00 -   | 92.49  | 0.35                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 92.50 -   | 94.99  | 0.65                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 95.00 -   | 97.49  | 1.00                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 97.50 -   | 99.99  | 1.30                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 100.00 -  | 102.49 | 1.60                                     |      |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 102.50 -  | 104.99 | 1.95                                     | 0.25 |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 105.00 -  | 107.49 | 2.25                                     | 0.60 |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 107.50 -  | 109.99 | 2.60                                     | 0.90 |      |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 110.00 -  | 112.49 | 2.90                                     | 1.20 | 0.15 |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 112.50 -  | 114.99 | 3.25                                     | 1.50 | 0.50 |      |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 115.00 -  | 117.49 | 3.60                                     | 1.85 | 0.80 | 0.20 |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 117.50 -  | 119.99 | 3.95                                     | 2.15 | 1.10 | 0.50 |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 120.00 -  | 122.49 | 4.30                                     | 2.50 | 1.40 | 0.80 |      |      |      |      |      |   |   |   |   |                                      |   |   |
| 122.50 -  | 124.99 | 4.65                                     | 2.80 | 1.70 | 1.10 | 0.05 |      |      |      |      |   |   |   |   |                                      |   |   |
| 125.00 -  | 127.49 | 5.05                                     | 3.15 | 2.05 | 1.40 | 0.40 |      |      |      |      |   |   |   |   |                                      |   |   |
| 127.50 -  | 129.99 | 5.40                                     | 3.50 | 2.40 | 1.75 | 0.70 |      |      |      |      |   |   |   |   |                                      |   |   |
| 130.00 -  | 132.49 | 5.75                                     | 3.85 | 2.70 | 2.05 | 1.00 |      |      |      |      |   |   |   |   |                                      |   |   |
| 132.50 -  | 134.99 | 6.15                                     | 4.20 | 3.05 | 2.40 | 1.30 | 0.30 |      |      |      |   |   |   |   |                                      |   |   |
| 135.00 -  | 137.49 | 6.50                                     | 4.55 | 3.40 | 2.70 | 1.60 | 0.60 |      |      |      |   |   |   |   |                                      |   |   |
| 137.50 -  | 139.99 | 6.90                                     | 4.90 | 3.75 | 3.05 | 1.95 | 0.90 | 0.30 |      |      |   |   |   |   |                                      |   |   |
| 140.00 -  | 142.49 | 7.25                                     | 5.25 | 4.10 | 3.40 | 2.30 | 1.20 | 0.60 |      |      |   |   |   |   |                                      |   |   |
| 142.50 -  | 144.99 | 7.65                                     | 5.65 | 4.45 | 3.75 | 2.60 | 1.50 | 0.90 |      |      |   |   |   |   |                                      |   |   |
| 145.00 -  | 147.49 | 8.00                                     | 6.00 | 4.80 | 4.10 | 2.95 | 1.85 | 1.20 | 0.20 |      |   |   |   |   |                                      |   |   |
| 147.50 -  | 149.99 | 8.40                                     | 6.40 | 5.15 | 4.45 | 3.25 | 2.15 | 1.50 | 0.50 |      |   |   |   |   |                                      |   |   |
| 150.00 -  | 152.49 | 8.80                                     | 6.75 | 5.50 | 4.80 | 3.65 | 2.50 | 1.85 | 0.80 |      |   |   |   |   |                                      |   |   |
| 152.50 -  | 154.99 | 9.20                                     | 7.15 | 5.90 | 5.15 | 4.00 | 2.85 | 2.20 | 1.10 | 0.10 |   |   |   |   |                                      |   |   |
| 155.00 -  | 157.49 | 9.60                                     | 7.50 | 6.25 | 5.50 | 4.35 | 3.15 | 2.50 | 1.40 | 0.40 |   |   |   |   |                                      |   |   |
| 157.50 -  | 159.99 | 10.00                                    | 7.90 | 6.65 | 5.90 | 4.70 | 3.50 | 2.85 | 1.75 | 0.70 |   |   |   |   |                                      |   |   |
| 160.00 -  | 162.49 | 10.40                                    | 8.30 | 7.00 | 6.30 | 5.05 | 3.85 | 3.15 | 2.05 | 1.00 |   |   |   |   |                                      |   |   |
| 162.50 -  | 164.99 | 10.80                                    | 8.70 | 7.40 | 6.65 | 5.40 | 4.20 | 3.50 | 2.40 | 1.30 |   |   |   |   |                                      |   |   |
| 165.00 -  | 167.49 | 11.20                                    | 9.10 | 7.75 | 7.05 | 5.80 | 4.55 | 3.85 | 2.70 | 1.65 |   |   |   |   |                                      |   |   |

**Note:** Exemptions over \$9,999  
Reduce the tax in Column N by  
the amount in Column Z for  
each \$500 (or part) of additional  
exemption.

TABLE 16

52 PAY PERIODS PER YEAR

10

I-3, r1

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |       |       |       |       |       |       |       |       |       |       |       |       |       |      | See note on<br>page 9<br><br>Z |
|---|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|--------------------------------|
|   | A                                       | B     | C     | D     | E     | F     | G     | H     | I     | J     | K     | L     | M     | N     |      |                                |
|   | DEDUCT FROM EACH PAY                    |       |       |       |       |       |       |       |       |       |       |       |       |       |      |                                |
| 167.50 - 169.99   | 11.65                                   | 9.50  | 8.15  | 7.40  | 6.15  | 4.90  | 4.20  | 3.05  | 1.95  | 0.30  |       |       |       |       |      |                                |
| 170.00 - 172.49   | 12.05                                   | 9.90  | 8.55  | 7.80  | 6.55  | 5.25  | 4.60  | 3.40  | 2.30  | 0.60  |       |       |       |       |      |                                |
| 172.50 - 174.99   | 12.50                                   | 10.30 | 8.95  | 8.15  | 6.90  | 5.65  | 4.95  | 3.75  | 2.60  | 0.90  |       |       |       |       |      |                                |
| 175.00 - 177.49   | 12.90                                   | 10.70 | 9.35  | 8.55  | 7.30  | 6.05  | 5.30  | 4.10  | 2.95  | 1.20  | 0.20  |       |       |       |      |                                |
| 177.50 - 179.99   | 13.35                                   | 11.10 | 9.75  | 8.95  | 7.65  | 6.40  | 5.65  | 4.45  | 3.30  | 1.55  | 0.50  |       |       |       |      |                                |
| 180.00 - 182.49   | 13.75                                   | 11.50 | 10.15 | 9.35  | 8.05  | 6.80  | 6.05  | 4.80  | 3.65  | 1.85  | 0.80  | 0.20  |       |       |      |                                |
| 182.50 - 184.99   | 14.20                                   | 11.95 | 10.55 | 9.75  | 8.45  | 7.15  | 6.40  | 5.15  | 4.00  | 2.20  | 1.10  | 0.50  |       |       |      |                                |
| 185.00 - 187.49   | 14.60                                   | 12.35 | 10.95 | 10.15 | 8.85  | 7.55  | 6.80  | 5.55  | 4.35  | 2.50  | 1.40  | 0.80  |       |       |      |                                |
| 187.50 - 189.99   | 15.05                                   | 12.80 | 11.35 | 10.55 | 9.25  | 7.90  | 7.15  | 5.90  | 4.70  | 2.85  | 1.75  | 1.10  | 0.10  |       |      |                                |
| 190.00 - 192.49   | 15.45                                   | 13.20 | 11.80 | 10.95 | 9.65  | 8.30  | 7.55  | 6.30  | 5.05  | 3.15  | 2.05  | 1.40  | 0.40  |       |      |                                |
| 192.50 - 194.99   | 15.90                                   | 13.65 | 12.20 | 11.40 | 10.05 | 8.70  | 7.90  | 6.65  | 5.40  | 3.55  | 2.40  | 1.75  | 0.70  |       |      |                                |
| 195.00 - 197.49   | 16.35                                   | 14.05 | 12.65 | 11.80 | 10.45 | 9.10  | 8.30  | 7.05  | 5.80  | 3.90  | 2.75  | 2.10  | 1.00  |       |      |                                |
| 197.50 - 199.99   | 16.80                                   | 14.45 | 13.05 | 12.20 | 10.85 | 9.50  | 8.70  | 7.40  | 6.15  | 4.25  | 3.05  | 2.40  | 1.30  | 0.30  |      |                                |
| 200.00 - 204.99   | 17.50                                   | 15.10 | 13.70 | 12.85 | 11.45 | 10.10 | 9.30  | 8.00  | 6.75  | 4.75  | 3.60  | 2.90  | 1.80  | 0.75  | 0.45 |                                |
| 205.00 - 209.99   | 18.35                                   | 16.00 | 14.55 | 13.70 | 12.30 | 10.90 | 10.10 | 8.80  | 7.50  | 5.50  | 4.30  | 3.60  | 2.45  | 1.35  | 0.45 |                                |
| 210.00 - 214.99   | 19.25                                   | 16.90 | 15.40 | 14.55 | 13.15 | 11.75 | 10.90 | 9.60  | 8.25  | 6.25  | 5.00  | 4.30  | 3.10  | 2.05  | 0.55 |                                |
| 215.00 - 219.99   | 20.15                                   | 17.80 | 16.30 | 15.40 | 14.00 | 12.60 | 11.75 | 10.40 | 9.05  | 7.00  | 5.75  | 5.00  | 3.85  | 2.70  | 0.55 |                                |
| 220.00 - 224.99   | 21.10                                   | 18.70 | 17.20 | 16.30 | 14.85 | 13.45 | 12.60 | 11.20 | 9.85  | 7.75  | 6.50  | 5.75  | 4.55  | 3.35  | 0.55 |                                |
| 225.00 - 229.99   | 22.05                                   | 19.55 | 18.10 | 17.20 | 15.70 | 14.30 | 13.45 | 12.05 | 10.65 | 8.50  | 7.25  | 6.50  | 5.25  | 4.05  | 0.55 |                                |
| 230.00 - 234.99   | 23.00                                   | 20.50 | 19.00 | 18.10 | 16.60 | 15.10 | 14.30 | 12.85 | 11.45 | 9.30  | 8.00  | 7.25  | 6.00  | 4.75  | 0.55 |                                |
| 235.00 - 239.99   | 23.95                                   | 21.45 | 19.85 | 19.00 | 17.50 | 16.00 | 15.15 | 13.70 | 12.30 | 10.10 | 8.80  | 8.00  | 6.75  | 5.50  | 0.60 |                                |
| 240.00 - 244.99   | 24.85                                   | 22.35 | 20.80 | 19.90 | 18.40 | 16.90 | 16.00 | 14.55 | 13.15 | 10.90 | 9.60  | 8.80  | 7.50  | 6.25  | 0.60 |                                |
| 245.00 - 249.99   | 25.80                                   | 23.30 | 21.75 | 20.80 | 19.30 | 17.80 | 16.90 | 15.40 | 14.00 | 11.75 | 10.40 | 9.60  | 8.25  | 7.00  | 0.60 |                                |
| 250.00 - 254.99   | 26.80                                   | 24.25 | 22.70 | 21.75 | 20.20 | 18.70 | 17.80 | 16.30 | 14.85 | 12.60 | 11.20 | 10.40 | 9.05  | 7.75  | 0.60 |                                |
| 255.00 - 259.99   | 27.75                                   | 25.20 | 23.60 | 22.70 | 21.10 | 19.60 | 18.70 | 17.20 | 15.70 | 13.45 | 12.05 | 11.20 | 9.85  | 8.55  | 0.65 |                                |
| 260.00 - 264.99   | 28.75                                   | 26.15 | 24.55 | 23.65 | 22.05 | 20.50 | 19.60 | 18.10 | 16.60 | 14.30 | 12.90 | 12.05 | 10.65 | 9.35  | 0.65 |                                |
| 265.00 - 269.99   | 29.75                                   | 27.10 | 25.50 | 24.55 | 23.00 | 21.45 | 20.50 | 19.00 | 17.50 | 15.15 | 13.75 | 12.90 | 11.50 | 10.15 | 0.65 |                                |
| 270.00 - 274.99   | 30.75                                   | 28.10 | 26.45 | 25.50 | 23.95 | 22.40 | 21.45 | 19.90 | 18.40 | 16.05 | 14.55 | 13.75 | 12.30 | 10.95 | 0.65 |                                |
| 275.00 - 279.99   | 31.75                                   | 29.10 | 27.45 | 26.50 | 24.90 | 23.30 | 22.40 | 20.80 | 19.30 | 16.90 | 15.45 | 14.60 | 13.15 | 11.75 | 0.65 |                                |
| 280.00 - 284.99   | 32.70                                   | 30.10 | 28.45 | 27.45 | 25.85 | 24.25 | 23.35 | 21.75 | 20.20 | 17.80 | 16.35 | 15.45 | 14.00 | 12.60 | 0.65 |                                |
| 285.00 - 289.99   | 33.70                                   | 31.10 | 29.45 | 28.45 | 26.80 | 25.20 | 24.25 | 22.70 | 21.15 | 18.70 | 17.20 | 16.35 | 14.85 | 13.45 | 0.65 |                                |
| 290.00 - 294.99   | 34.75                                   | 32.05 | 30.40 | 29.45 | 27.80 | 26.15 | 25.20 | 23.65 | 22.10 | 19.60 | 18.10 | 17.25 | 15.75 | 14.30 | 0.65 |                                |
| 295.00 - 299.99   | 35.80                                   | 33.05 | 31.40 | 30.45 | 28.80 | 27.15 | 26.15 | 24.60 | 23.00 | 20.50 | 19.00 | 18.10 | 16.65 | 15.15 | 0.65 |                                |
| 300.00 - 304.99   | 36.85                                   | 34.10 | 32.40 | 31.40 | 29.75 | 28.15 | 27.15 | 25.55 | 23.95 | 21.45 | 19.90 | 19.00 | 17.55 | 16.05 | 0.70 |                                |
| 305.00 - 309.99   | 37.85                                   | 35.10 | 33.40 | 32.40 | 30.75 | 29.10 | 28.15 | 26.50 | 24.90 | 22.40 | 20.85 | 19.90 | 18.40 | 16.95 | 0.70 |                                |
| 310.00 - 314.99   | 38.90                                   | 36.15 | 34.40 | 33.40 | 31.75 | 30.10 | 29.10 | 27.50 | 25.85 | 23.35 | 21.75 | 20.85 | 19.30 | 17.85 | 0.75 |                                |
| 315.00 - 319.99   | 39.95                                   | 37.20 | 35.45 | 34.45 | 32.75 | 31.10 | 30.10 | 28.45 | 26.80 | 24.30 | 22.70 | 21.80 | 20.20 | 18.70 | 0.75 |                                |
| 320.00 - 324.99   | 41.00                                   | 38.25 | 36.50 | 35.50 | 33.75 | 32.10 | 31.10 | 29.45 | 27.80 | 25.25 | 23.65 | 22.75 | 21.15 | 19.60 | 0.75 |                                |
| 325.00 - 329.99   | 42.05                                   | 39.30 | 37.55 | 36.55 | 34.80 | 33.10 | 32.15 | 30.50 | 28.85 | 26.20 | 24.65 | 23.70 | 22.15 | 20.55 | 0.75 |                                |
| 330.00 - 334.99   | 43.15                                   | 40.35 | 38.65 | 37.60 | 35.90 | 34.15 | 33.15 | 31.50 | 29.85 | 27.25 | 25.60 | 24.65 | 23.10 | 21.55 | 0.75 |                                |

TABLE 16

52 PAY PERIODS PER YEAR

11

| Pay subject to deduction<br>use the appropriate bracket |  | IF CODE ON THE EMPLOYEE'S TPD-1 FORMS IS |   |   |   |   |   |   |   |   |   |   |   |   |   | See note on<br>page 9<br><br>Z |
|---|--|--|---|---|---|---|---|---|---|---|---|---|---|---|---|--------------------------------|
|   |  | A  | B | C | D | E | F | G | H | I | J | K | L | M | N |                                |
|   |  | DEDUCT FROM EACH PAY                     |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 335.00 - 339.99   | 44.30 41.45 39.70 38.70 36.95 35.25 34.20 32.50 30.85 28.25 26.60 25.65 24.10 22.50 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 340.00 - 344.99   | 45.40 42.50 40.75 39.75 38.00 36.30 35.25 33.55 31.90 29.25 27.60 26.65 25.05 23.50 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 345.00 - 349.99   | 46.50 43.65 41.85 40.80 39.10 37.35 36.35 34.60 32.90 30.30 28.65 27.65 26.00 24.45 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 350.00 - 354.99   | 47.65 44.75 42.95 41.90 40.15 38.45 37.40 35.70 33.95 31.30 29.65 28.70 27.05 25.40 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 355.00 - 359.99   | 48.75 45.85 44.05 43.00 41.20 39.50 38.50 36.75 35.05 32.30 30.70 29.70 28.05 26.40 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 360.00 - 364.99   | 49.85 47.00 45.20 44.10 42.30 40.55 39.55 37.80 36.10 33.35 31.70 30.70 29.05 27.40 0.75             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 365.00 - 369.99   | 50.95 48.10 46.30 45.20 43.40 41.65 40.60 38.90 37.15 34.40 32.70 31.75 30.10 28.45 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 370.00 - 374.99   | 52.10 49.20 47.40 46.35 44.55 42.75 41.70 39.95 38.25 35.50 33.75 32.75 31.10 29.45 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 375.00 - 379.99   | 53.25 50.35 48.55 47.45 45.65 43.85 42.80 41.00 39.30 36.55 34.80 33.80 32.15 30.50 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 380.00 - 384.99   | 54.40 51.45 49.65 48.55 46.75 44.95 43.90 42.10 40.35 37.60 35.90 34.85 33.15 31.50 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 385.00 - 389.99   | 55.55 52.55 50.75 49.70 47.90 46.10 45.00 43.20 41.45 38.70 36.95 35.95 34.20 32.50 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 390.00 - 394.99   | 56.70 53.75 51.85 50.80 49.00 47.20 46.10 44.30 42.50 39.75 38.00 37.00 35.25 33.55 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 395.00 - 399.99   | 57.90 54.90 53.00 51.90 50.10 48.30 47.25 45.45 43.65 40.80 39.10 38.05 36.35 34.60 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 400.00 - 409.99   | 59.65 56.65 54.75 53.65 51.80 50.00 48.90 47.10 45.30 42.45 40.70 39.65 37.95 36.20 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 410.00 - 419.99   | 61.95 58.95 57.10 55.95 54.10 52.20 51.15 49.35 47.55 44.65 42.85 41.80 40.10 38.35 0.80             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 420.00 - 429.99   | 64.30 61.30 59.40 58.30 56.40 54.55 53.40 51.55 49.75 46.90 45.10 44.00 42.20 40.50 0.85             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 430.00 - 439.99   | 66.70 63.60 61.75 60.60 58.75 56.85 55.75 53.85 52.00 49.15 47.35 46.25 44.45 42.65 0.85             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 440.00 - 449.99   | 69.10 66.00 64.05 62.95 61.05 59.20 58.05 56.20 54.30 51.35 49.55 48.50 46.70 44.90 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 450.00 - 459.99   | 71.55 68.40 66.45 65.30 63.40 61.50 60.40 58.50 56.65 53.65 51.80 50.70 48.90 47.10 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 460.00 - 469.99   | 73.95 70.85 68.85 67.70 65.75 63.85 62.70 60.85 58.95 55.95 54.10 52.95 51.15 49.35 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 470.00 - 479.99   | 76.40 73.25 71.30 70.15 68.15 66.20 65.05 63.15 61.30 58.30 56.40 55.30 53.40 51.55 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 480.00 - 489.99   | 78.80 75.70 73.70 72.55 70.60 68.65 67.45 65.50 63.60 60.60 58.75 57.60 55.75 53.85 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 490.00 - 499.99   | 81.25 78.10 76.15 75.00 73.00 71.05 69.90 67.95 66.00 62.95 61.05 59.95 58.05 56.20 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 500.00 - 509.99   | 83.80 80.55 78.55 77.40 75.45 73.50 72.30 70.35 68.40 65.30 63.40 62.30 60.40 58.50 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 510.00 - 519.99   | 86.30 83.05 81.00 79.85 77.85 75.90 74.75 72.80 70.85 67.70 65.75 64.60 62.70 60.85 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 520.00 - 529.99   | 88.80 85.55 83.55 82.30 80.30 78.35 77.15 75.20 73.25 70.15 68.15 67.00 65.05 63.15 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 530.00 - 539.99   | 91.35 88.10 86.05 84.85 82.80 80.75 79.60 77.65 75.70 72.55 70.60 69.45 67.45 65.50 0.90             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 540.00 - 549.99   | 93.85 90.60 88.60 87.35 85.35 83.30 82.10 80.05 78.10 75.00 73.00 71.85 69.90 67.95 0.95             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 550.00 - 559.99   | 96.40 93.15 91.10 89.90 87.85 85.80 84.60 82.55 80.55 77.40 75.45 74.30 72.30 70.35 0.95             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 560.00 - 569.99   | 98.90 95.65 93.60 92.40 90.35 88.35 87.10 85.10 83.05 79.85 77.65 76.70 74.75 72.80 0.95             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 570.00 - 579.99   | 101.50 98.20 96.15 94.95 92.90 90.85 89.65 87.60 85.55 82.30 80.30 79.15 77.15 75.20 0.95            |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 580.00 - 589.99   | 104.15 100.75 98.65 97.45 95.40 93.40 92.15 90.15 88.10 84.85 82.80 81.60 79.60 77.65 0.95           |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 590.00 - 599.99   | 106.75 103.40 101.25 100.00 97.95 95.90 94.70 92.65 90.60 87.35 85.35 84.10 82.10 80.05 0.95         |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 600.00 - 609.99   | 109.40 106.00 103.90 102.65 100.50 98.40 97.20 95.15 93.15 89.90 87.85 86.65 84.60 82.55 0.95        |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 610.00 - 619.99   | 112.00 108.65 106.50 105.25 103.15 101.00 99.75 97.70 95.65 92.40 90.35 89.15 87.10 85.10 1.00       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 620.00 - 629.99   | 114.60 111.25 109.15 107.85 105.75 103.65 102.40 100.25 98.20 94.95 92.90 91.70 89.65 87.60 1.00     |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 630.00 - 639.99   | 117.25 113.85 111.75 110.50 108.35 106.25 105.00 102.90 100.75 97.45 95.40 94.20 92.15 90.15 1.00    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 640.00 - 649.99   | 119.85 116.50 114.35 113.10 111.00 108.90 107.60 105.50 103.40 100.00 97.95 96.75 94.70 92.65 1.00   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 650.00 - 659.99   | 122.55 119.10 117.00 115.75 113.60 111.50 110.25 108.10 106.00 102.65 100.50 99.25 97.20 95.15 1.00  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |
| 660.00 - 669.99   | 125.25 121.75 119.60 118.35 116.25 114.10 112.85 110.75 108.65 105.25 103.15 101.90 99.75 97.70 1.00 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |                                |

TABLE 16

52 PAY PERIODS PER YEAR

12

13.11

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORMS IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9<br><br>Z |
|---|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------------|
|   | A  | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                                |
|   | DEDUCT FROM EACH PAY                     |        |        |        |        |        |        |        |        |        |        |        |        |        |                                |
| 670.00 - 679.99   | 127.95                                   | 124.45 | 122.25 | 120.95 | 118.85 | 116.75 | 115.50 | 113.35 | 111.25 | 107.85 | 105.75 | 104.50 | 102.40 | 100.25 | 1.00                           |
| 680.00 - 689.99   | 130.70                                   | 127.20 | 125.00 | 123.70 | 121.50 | 119.35 | 118.10 | 116.00 | 113.85 | 110.50 | 108.35 | 107.10 | 105.00 | 102.90 | 1.00                           |
| 690.00 - 699.99   | 133.40                                   | 129.90 | 127.70 | 126.40 | 124.20 | 122.00 | 120.70 | 118.60 | 116.50 | 113.10 | 111.00 | 109.75 | 107.60 | 105.50 | 1.00                           |
| 700.00 - 709.99   | 136.10                                   | 132.60 | 130.40 | 129.10 | 126.90 | 124.70 | 123.40 | 121.20 | 119.10 | 115.75 | 113.60 | 112.35 | 110.25 | 108.10 | 1.00                           |
| 710.00 - 719.99   | 138.80                                   | 135.35 | 133.15 | 131.85 | 129.65 | 127.45 | 126.15 | 123.95 | 121.75 | 118.35 | 116.25 | 114.95 | 112.85 | 110.75 | 1.00                           |
| 720.00 - 729.99   | 141.55                                   | 138.05 | 135.85 | 134.55 | 132.35 | 130.15 | 128.85 | 126.65 | 124.45 | 120.95 | 118.85 | 117.60 | 115.50 | 113.35 | 1.00                           |
| 730.00 - 739.99   | 144.25                                   | 140.75 | 138.55 | 137.25 | 135.05 | 132.85 | 131.55 | 129.35 | 127.20 | 123.70 | 121.50 | 120.20 | 118.10 | 116.00 | 1.05                           |
| 740.00 - 749.99   | 146.95                                   | 143.45 | 141.30 | 139.95 | 137.80 | 135.60 | 134.30 | 132.10 | 129.90 | 126.40 | 124.20 | 122.90 | 120.70 | 118.60 | 1.05                           |
| 750.00 - 759.99   | 149.75                                   | 146.20 | 144.00 | 142.70 | 140.50 | 138.30 | 137.00 | 134.80 | 132.60 | 129.10 | 126.90 | 125.60 | 123.40 | 121.20 | 1.05                           |
| 760.00 - 769.99   | 152.60                                   | 148.95 | 146.70 | 145.40 | 143.20 | 141.00 | 139.70 | 137.50 | 135.35 | 131.85 | 129.65 | 128.35 | 126.15 | 123.95 | 1.05                           |
| 770.00 - 779.99   | 155.40                                   | 151.75 | 149.50 | 148.15 | 145.95 | 143.75 | 142.45 | 140.25 | 138.05 | 134.55 | 132.35 | 131.05 | 128.85 | 126.65 | 1.05                           |
| 780.00 - 789.99   | 158.20                                   | 154.60 | 152.30 | 150.95 | 148.70 | 146.45 | 145.15 | 142.95 | 140.75 | 137.25 | 135.05 | 133.75 | 131.55 | 129.35 | 1.05                           |
| 790.00 - 799.99   | 161.00                                   | 157.40 | 155.10 | 153.75 | 151.50 | 149.20 | 147.85 | 145.65 | 143.45 | 139.95 | 137.80 | 136.45 | 134.30 | 132.10 | 1.05                           |
| 800.00 - 809.99   | 163.85                                   | 160.20 | 157.95 | 156.60 | 154.30 | 152.05 | 150.70 | 148.40 | 146.20 | 142.70 | 140.50 | 139.20 | 137.00 | 134.80 | 1.05                           |
| 810.00 - 819.99   | 166.65                                   | 163.00 | 160.75 | 159.40 | 157.10 | 154.85 | 153.50 | 151.20 | 148.95 | 145.40 | 143.20 | 141.90 | 139.70 | 137.50 | 1.05                           |
| 820.00 - 829.99   | 169.45                                   | 165.85 | 163.55 | 162.20 | 159.95 | 157.65 | 156.30 | 154.05 | 151.75 | 148.15 | 145.95 | 144.60 | 142.45 | 140.25 | 1.05                           |
| 830.00 - 839.99   | 172.25                                   | 168.65 | 166.35 | 165.00 | 162.75 | 160.50 | 159.10 | 156.85 | 154.60 | 150.95 | 148.70 | 147.35 | 145.15 | 142.95 | 1.05                           |
| 840.00 - 849.99   | 175.10                                   | 171.45 | 169.20 | 167.85 | 165.55 | 163.30 | 161.95 | 159.65 | 157.40 | 153.75 | 151.50 | 150.15 | 147.85 | 145.65 | 1.05                           |
| 850.00 - 859.99   | 177.90                                   | 174.25 | 172.00 | 170.65 | 168.35 | 166.10 | 164.75 | 162.50 | 160.20 | 156.60 | 154.30 | 152.95 | 150.70 | 148.40 | 1.05                           |
| 860.00 - 869.99   | 180.75                                   | 177.10 | 174.80 | 173.45 | 171.20 | 168.90 | 167.55 | 165.30 | 163.00 | 159.40 | 157.10 | 155.75 | 153.50 | 151.20 | 1.05                           |
| 870.00 - 879.99   | 183.65                                   | 179.90 | 177.60 | 176.25 | 174.00 | 171.75 | 170.35 | 168.10 | 165.85 | 162.20 | 159.95 | 158.60 | 156.30 | 154.05 | 1.10                           |
| 880.00 - 889.99   | 186.60                                   | 182.85 | 180.50 | 179.10 | 176.80 | 174.55 | 173.20 | 170.90 | 168.65 | 165.00 | 162.75 | 161.40 | 159.10 | 156.85 | 1.10                           |
| 890.00 - 899.99   | 189.50                                   | 185.75 | 183.40 | 182.00 | 179.65 | 177.35 | 176.00 | 173.75 | 171.45 | 167.85 | 165.55 | 164.20 | 161.95 | 159.65 | 1.10                           |
| 900.00 - 909.99   | 192.40                                   | 188.65 | 186.30 | 184.90 | 182.55 | 180.20 | 178.80 | 176.55 | 174.25 | 170.65 | 168.35 | 167.00 | 164.75 | 162.50 | 1.10                           |
| 910.00 - 919.99   | 195.30                                   | 191.55 | 189.20 | 187.80 | 185.45 | 183.10 | 181.70 | 179.35 | 177.10 | 173.45 | 171.20 | 169.85 | 167.55 | 165.30 | 1.10                           |
| 920.00 - 929.99   | 198.20                                   | 194.45 | 192.10 | 190.70 | 188.35 | 186.00 | 184.60 | 182.25 | 179.90 | 176.25 | 174.00 | 172.65 | 170.35 | 168.10 | 1.10                           |
| 930.00 - 939.99   | 201.15                                   | 197.40 | 195.05 | 193.65 | 191.30 | 188.95 | 187.55 | 185.20 | 182.85 | 179.10 | 176.80 | 175.45 | 173.20 | 170.90 | 1.10                           |
| 940.00 - 949.99   | 204.05                                   | 200.30 | 197.95 | 196.55 | 194.20 | 191.85 | 190.45 | 188.10 | 185.75 | 182.00 | 179.65 | 178.25 | 176.00 | 173.75 | 1.10                           |
| 950.00 - 959.99   | 206.95                                   | 203.20 | 200.85 | 199.45 | 197.10 | 194.75 | 193.35 | 191.00 | 188.65 | 184.90 | 182.55 | 181.15 | 178.80 | 176.55 | 1.10                           |
| 960.00 - 969.99   | 209.85                                   | 206.10 | 203.75 | 202.35 | 200.00 | 197.65 | 196.25 | 193.90 | 191.55 | 187.80 | 185.45 | 184.05 | 181.70 | 179.35 | 1.10                           |
| 970.00 - 979.99   | 212.75                                   | 209.00 | 206.65 | 205.25 | 202.90 | 200.55 | 199.15 | 196.80 | 194.45 | 190.70 | 188.35 | 186.95 | 184.60 | 182.25 | 1.10                           |
| 980.00 - 989.99   | 215.70                                   | 211.95 | 209.60 | 208.20 | 205.85 | 203.50 | 202.10 | 199.75 | 197.40 | 193.65 | 191.30 | 189.90 | 187.55 | 185.20 | 1.15                           |
| 990.00 - 999.99   | 218.65                                   | 214.85 | 212.50 | 211.10 | 208.75 | 206.40 | 205.00 | 202.65 | 200.30 | 196.55 | 194.20 | 192.80 | 190.45 | 188.10 | 1.15                           |
| 1,000.00 - 1,009.99                                     | 221.65                                   | 217.75 | 215.40 | 214.00 | 211.65 | 209.30 | 207.90 | 205.55 | 203.20 | 199.45 | 197.10 | 195.70 | 193.35 | 191.00 | 1.15                           |
| 1,010.00 - 1,019.99                                     | 224.65                                   | 220.75 | 218.35 | 216.90 | 214.55 | 212.20 | 210.80 | 208.45 | 206.10 | 202.35 | 200.00 | 198.60 | 196.25 | 193.90 | 1.15                           |
| 1,020.00 - 1,029.99                                     | 227.65                                   | 223.80 | 221.35 | 219.90 | 217.50 | 215.10 | 213.70 | 211.35 | 209.00 | 205.25 | 202.90 | 201.50 | 199.15 | 196.80 | 1.15                           |
| 1,030.00 - 1,039.99                                     | 230.65                                   | 226.80 | 224.35 | 222.90 | 220.50 | 218.05 | 216.65 | 214.30 | 211.95 | 208.20 | 205.85 | 204.45 | 202.10 | 199.75 | 1.15                           |
| 1,040.00 - 1,049.99                                     | 233.65                                   | 229.80 | 227.35 | 225.90 | 223.50 | 221.05 | 219.60 | 217.20 | 214.85 | 211.10 | 208.75 | 207.35 | 205.00 | 202.65 | 1.15                           |
| 1,050.00 - 1,059.99                                     | 236.65                                   | 232.80 | 230.35 | 228.95 | 226.50 | 224.05 | 222.60 | 220.20 | 217.75 | 214.00 | 211.65 | 210.25 | 207.90 | 205.55 | 1.15                           |
| 1,060.00 - 1,069.99                                     | 239.70                                   | 235.80 | 233.40 | 231.95 | 229.50 | 227.10 | 225.65 | 223.20 | 220.75 | 216.90 | 214.55 | 213.15 | 210.80 | 208.45 | 1.15                           |

TABLE 16

52 PAY PERIODS PER YEAR

13

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORMS IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9<br><br>Z |
|---|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------------|
|   | A  | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                                |
|   | DEDUCT FROM EACH PAY                     |        |        |        |        |        |        |        |        |        |        |        |        |        |                                |
| 1,070.00 - 1,079.99                                     | 242.70                                   | 238.80 | 236.40 | 234.95 | 232.50 | 230.10 | 228.65 | 226.20 | 223.80 | 219.90 | 217.50 | 216.05 | 213.70 | 211.35 | 1.15                           |
| 1,080.00 - 1,089.99                                     | 245.70                                   | 241.80 | 239.40 | 237.95 | 235.50 | 233.10 | 231.65 | 229.20 | 226.80 | 222.90 | 220.50 | 219.05 | 216.65 | 214.30 | 1.15                           |
| 1,090.00 - 1,099.99                                     | 248.70                                   | 244.85 | 242.40 | 240.95 | 238.50 | 236.10 | 234.65 | 232.20 | 229.80 | 225.90 | 223.50 | 222.05 | 219.60 | 217.20 | 1.15                           |
| 1,100.00 - 1,109.99                                     | 251.70                                   | 247.85 | 245.40 | 243.95 | 241.55 | 239.10 | 237.65 | 235.25 | 232.80 | 228.95 | 226.50 | 225.05 | 222.60 | 220.20 | 1.15                           |
| 1,110.00 - 1,119.99                                     | 254.70                                   | 250.85 | 248.40 | 246.95 | 244.55 | 242.10 | 240.65 | 238.25 | 235.80 | 231.95 | 229.50 | 228.05 | 225.65 | 223.20 | 1.15                           |
| 1,120.00 - 1,129.99                                     | 257.70                                   | 253.85 | 251.40 | 249.95 | 247.55 | 245.10 | 243.65 | 241.25 | 238.80 | 234.95 | 232.50 | 231.05 | 228.65 | 226.20 | 1.15                           |
| 1,130.00 - 1,139.99                                     | 260.75                                   | 256.85 | 254.45 | 253.00 | 250.55 | 248.10 | 246.70 | 244.25 | 241.80 | 237.95 | 235.50 | 234.05 | 231.65 | 229.20 | 1.15                           |
| 1,140.00 - 1,149.99                                     | 263.80                                   | 259.85 | 257.45 | 256.00 | 253.55 | 251.15 | 249.70 | 247.25 | 244.85 | 240.95 | 238.50 | 237.10 | 234.65 | 232.20 | 1.15                           |
| 1,150.00 - 1,159.99                                     | 266.90                                   | 262.90 | 260.45 | 259.00 | 256.55 | 254.15 | 252.70 | 250.25 | 247.85 | 243.95 | 241.55 | 240.10 | 237.65 | 235.25 | 1.20                           |
| 1,160.00 - 1,169.99                                     | 270.00                                   | 266.00 | 263.50 | 262.00 | 259.55 | 257.15 | 255.70 | 253.25 | 250.85 | 246.95 | 244.55 | 243.10 | 240.65 | 238.25 | 1.20                           |
| 1,170.00 - 1,179.99                                     | 273.10                                   | 269.10 | 266.60 | 265.10 | 262.60 | 260.15 | 258.70 | 256.30 | 253.85 | 249.95 | 247.55 | 246.10 | 243.65 | 241.25 | 1.20                           |
| 1,180.00 - 1,189.99                                     | 276.20                                   | 272.20 | 269.70 | 268.20 | 265.70 | 263.20 | 261.70 | 259.30 | 256.85 | 253.00 | 250.55 | 249.10 | 246.70 | 244.25 | 1.20                           |
| 1,190.00 - 1,199.99                                     | 279.30                                   | 275.30 | 272.80 | 271.30 | 268.80 | 266.30 | 264.80 | 262.30 | 259.85 | 256.00 | 253.55 | 252.10 | 249.70 | 247.25 | 1.20                           |
| 1,200.00 - 1,209.99                                     | 282.40                                   | 278.40 | 275.90 | 274.40 | 271.90 | 269.40 | 267.90 | 265.40 | 262.90 | 259.00 | 256.55 | 255.10 | 252.70 | 250.25 | 1.20                           |
| 1,210.00 - 1,219.99                                     | 285.50                                   | 281.50 | 279.00 | 277.50 | 275.00 | 272.50 | 271.00 | 268.50 | 266.00 | 262.00 | 259.55 | 258.15 | 255.70 | 253.25 | 1.20                           |
| 1,220.00 - 1,229.99                                     | 288.60                                   | 284.60 | 282.10 | 280.60 | 278.10 | 275.60 | 274.10 | 271.60 | 269.10 | 265.10 | 262.60 | 261.15 | 258.70 | 256.30 | 1.20                           |
| 1,230.00 - 1,239.99                                     | 291.70                                   | 287.70 | 285.20 | 283.70 | 281.20 | 278.70 | 277.20 | 274.70 | 272.20 | 268.20 | 265.70 | 264.20 | 261.70 | 259.30 | 1.20                           |
| 1,240.00 - 1,249.99                                     | 294.80                                   | 290.80 | 288.30 | 286.80 | 284.30 | 281.80 | 280.30 | 277.80 | 275.30 | 271.30 | 268.80 | 267.30 | 264.80 | 262.30 | 1.20                           |
| 1,250.00 - 1,259.99                                     | 297.90                                   | 293.90 | 291.40 | 289.90 | 287.40 | 284.90 | 283.40 | 280.90 | 278.40 | 274.40 | 271.90 | 270.40 | 267.90 | 265.40 | 1.20                           |
| 1,260.00 - 1,269.99                                     | 301.05                                   | 297.05 | 294.50 | 293.05 | 290.50 | 288.00 | 286.50 | 284.00 | 281.50 | 277.50 | 275.00 | 273.50 | 271.00 | 268.50 | 1.20                           |
| 1,270.00 - 1,279.99                                     | 304.25                                   | 300.15 | 297.60 | 296.15 | 293.60 | 291.10 | 289.60 | 287.10 | 284.60 | 280.60 | 278.10 | 276.60 | 274.10 | 271.60 | 1.20                           |
| 1,280.00 - 1,289.99                                     | 307.45                                   | 303.30 | 300.75 | 299.25 | 296.75 | 294.20 | 292.75 | 290.20 | 287.70 | 283.70 | 281.20 | 279.70 | 277.20 | 274.70 | 1.20                           |
| 1,290.00 - 1,299.99                                     | 310.65                                   | 306.50 | 303.95 | 302.40 | 299.85 | 297.30 | 295.85 | 293.30 | 290.80 | 286.80 | 284.30 | 282.80 | 280.30 | 277.80 | 1.20                           |
| 1,300.00 - 1,309.99                                     | 313.85                                   | 309.70 | 307.15 | 305.60 | 303.00 | 300.45 | 298.95 | 296.45 | 293.90 | 289.90 | 287.40 | 285.90 | 283.40 | 280.90 | 1.20                           |
| 1,310.00 - 1,319.99                                     | 317.05                                   | 312.95 | 310.35 | 308.80 | 306.20 | 303.65 | 302.10 | 299.55 | 297.05 | 293.05 | 290.50 | 289.05 | 286.50 | 284.00 | 1.20                           |
| 1,320.00 - 1,329.99                                     | 320.25                                   | 316.15 | 313.55 | 312.00 | 309.40 | 306.85 | 305.30 | 302.70 | 300.15 | 296.15 | 293.60 | 292.15 | 289.60 | 287.10 | 1.20                           |
| 1,330.00 - 1,339.99                                     | 323.45                                   | 319.35 | 316.75 | 315.20 | 312.60 | 310.05 | 308.50 | 305.90 | 303.30 | 299.25 | 296.75 | 295.25 | 292.75 | 290.20 | 1.20                           |
| 1,340.00 - 1,349.99                                     | 326.65                                   | 322.55 | 319.95 | 318.40 | 315.80 | 313.25 | 311.70 | 309.10 | 306.50 | 302.40 | 299.85 | 298.35 | 295.85 | 293.30 | 1.20                           |
| 1,350.00 - 1,359.99                                     | 329.85                                   | 325.75 | 323.15 | 321.60 | 319.00 | 316.45 | 314.90 | 312.30 | 309.70 | 305.60 | 303.00 | 301.50 | 298.95 | 296.45 | 1.20                           |
| 1,360.00 - 1,369.99                                     | 333.05                                   | 328.95 | 326.35 | 324.80 | 322.20 | 319.65 | 318.10 | 315.50 | 312.95 | 308.80 | 306.20 | 304.70 | 302.10 | 299.55 | 1.20                           |
| 1,370.00 - 1,379.99                                     | 336.25                                   | 332.15 | 329.55 | 328.00 | 325.40 | 322.85 | 321.30 | 318.70 | 316.15 | 312.00 | 309.40 | 307.90 | 305.30 | 302.70 | 1.20                           |
| 1,380.00 - 1,389.99                                     | 339.45                                   | 335.35 | 332.75 | 331.20 | 328.60 | 326.05 | 324.50 | 321.90 | 319.35 | 315.20 | 312.60 | 311.10 | 308.50 | 305.90 | 1.20                           |
| 1,390.00 - 1,399.99                                     | 342.65                                   | 338.55 | 335.95 | 334.40 | 331.80 | 329.25 | 327.70 | 325.10 | 322.55 | 318.40 | 315.80 | 314.30 | 311.70 | 309.10 | 1.20                           |
| 1,400.00 - 1,409.99                                     | 345.85                                   | 341.75 | 339.15 | 337.60 | 335.05 | 332.45 | 330.90 | 328.30 | 325.75 | 321.60 | 319.00 | 317.50 | 314.90 | 312.30 | 1.20                           |
| 1,410.00 - 1,419.99                                     | 349.05                                   | 344.95 | 342.35 | 340.80 | 338.25 | 335.65 | 334.10 | 331.50 | 328.95 | 324.80 | 322.20 | 320.70 | 318.10 | 315.50 | 1.20                           |
| 1,420.00 - 1,429.99                                     | 352.25                                   | 348.15 | 345.55 | 344.00 | 341.45 | 338.85 | 337.30 | 334.70 | 332.15 | 328.00 | 325.40 | 323.90 | 321.30 | 318.70 | 1.20                           |
| 1,430.00 - 1,439.99                                     | 355.45                                   | 351.35 | 348.75 | 347.20 | 344.65 | 342.05 | 340.50 | 337.90 | 335.35 | 331.20 | 328.60 | 327.10 | 324.50 | 321.90 | 1.20                           |
| 1,440.00 - 1,449.99                                     | 358.65                                   | 354.55 | 351.95 | 350.40 | 347.85 | 345.25 | 343.70 | 341.10 | 338.55 | 334.40 | 331.80 | 330.30 | 327.70 | 325.10 | 1.20                           |
| 1,450.00 - 1,459.99                                     | 361.85                                   | 357.75 | 355.15 | 353.60 | 351.05 | 348.45 | 346.90 | 344.30 | 341.75 | 337.60 | 335.05 | 333.50 | 330.90 | 328.30 | 1.20                           |
| 1,460.00 - 1,469.99                                     | 365.05                                   | 360.95 | 358.35 | 356.80 | 354.25 | 351.65 | 350.10 | 347.50 | 344.95 | 340.80 | 338.25 | 336.70 | 334.10 | 331.50 | 1.20                           |



TABLE 16

26 PAY PERIODS PER YEAR

14

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |       |       |       |       |      |      |      |      |   |   |   |   |   | See note on<br>page 9 |
|---|---|-------|-------|-------|-------|------|------|------|------|---|---|---|---|---|-----------------------|
|   | A                                       | B     | C     | D     | E     | F    | G    | H    | I    | J | K | L | M | N |                       |
|   | DEDUCT FROM EACH PAY                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
|   | Z                                       |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 135.00 - 139.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 140.00 - 144.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 145.00 - 149.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 150.00 - 154.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 155.00 - 159.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 160.00 - 164.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 165.00 - 169.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 170.00 - 174.99   |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 175.00 - 179.99   | 0.15                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 180.00 - 184.99   | 0.75                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 185.00 - 189.99   | 1.35                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 190.00 - 194.99   | 1.95                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 195.00 - 199.99   | 2.55                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 200.00 - 204.99   | 3.20                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 205.00 - 209.99   | 3.85                                    | 0.55  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 210.00 - 214.99   | 4.55                                    | 1.15  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 215.00 - 219.99   | 5.20                                    | 1.75  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 220.00 - 224.99   | 5.85                                    | 2.40  | 0.35  |       |       |      |      |      |      |   |   |   |   |   |                       |
| 225.00 - 229.99   | 6.50                                    | 3.00  | 0.95  |       |       |      |      |      |      |   |   |   |   |   |                       |
| 230.00 - 234.99   | 7.25                                    | 3.65  | 1.55  | 0.35  |       |      |      |      |      |   |   |   |   |   |                       |
| 235.00 - 239.99   | 7.95                                    | 4.30  | 2.20  | 0.95  |       |      |      |      |      |   |   |   |   |   |                       |
| 240.00 - 244.99   | 8.65                                    | 5.00  | 2.80  | 1.60  |       |      |      |      |      |   |   |   |   |   |                       |
| 245.00 - 249.99   | 9.35                                    | 5.65  | 3.45  | 2.20  | 0.15  |      |      |      |      |   |   |   |   |   |                       |
| 250.00 - 254.99   | 10.05                                   | 6.30  | 4.10  | 2.80  | 0.75  |      |      |      |      |   |   |   |   |   |                       |
| 255.00 - 259.99   | 10.75                                   | 7.00  | 4.75  | 3.45  | 1.40  |      |      |      |      |   |   |   |   |   |                       |
| 260.00 - 264.99   | 11.50                                   | 7.70  | 5.45  | 4.10  | 2.00  |      |      |      |      |   |   |   |   |   |                       |
| 265.00 - 269.99   | 12.25                                   | 8.40  | 6.10  | 4.80  | 2.60  | 0.55 |      |      |      |   |   |   |   |   |                       |
| 270.00 - 274.99   | 13.05                                   | 9.10  | 6.75  | 5.45  | 3.25  | 1.15 |      |      |      |   |   |   |   |   |                       |
| 275.00 - 279.99   | 13.80                                   | 9.85  | 7.50  | 6.10  | 3.90  | 1.80 | 0.55 |      |      |   |   |   |   |   |                       |
| 280.00 - 284.99   | 14.55                                   | 10.55 | 8.20  | 6.80  | 4.55  | 2.40 | 1.20 |      |      |   |   |   |   |   |                       |
| 285.00 - 289.99   | 15.30                                   | 11.30 | 8.90  | 7.50  | 5.20  | 3.00 | 1.80 |      |      |   |   |   |   |   |                       |
| 290.00 - 294.99   | 16.05                                   | 12.05 | 9.60  | 8.20  | 5.85  | 3.70 | 2.40 | 0.35 |      |   |   |   |   |   |                       |
| 295.00 - 299.99   | 16.85                                   | 12.80 | 10.30 | 8.90  | 6.55  | 4.35 | 3.05 | 1.00 |      |   |   |   |   |   |                       |
| 300.00 - 304.99   | 17.65                                   | 13.55 | 11.05 | 9.60  | 7.25  | 5.00 | 3.70 | 1.60 |      |   |   |   |   |   |                       |
| 305.00 - 309.99   | 18.45                                   | 14.30 | 11.80 | 10.30 | 7.95  | 5.65 | 4.35 | 2.20 | 0.15 |   |   |   |   |   |                       |
| 310.00 - 314.99   | 19.25                                   | 15.05 | 12.55 | 11.05 | 8.65  | 6.30 | 5.00 | 2.80 | 0.80 |   |   |   |   |   |                       |
| 315.00 - 319.99   | 20.05                                   | 15.80 | 13.30 | 11.80 | 9.40  | 7.05 | 5.65 | 3.50 | 1.40 |   |   |   |   |   |                       |
| 320.00 - 324.99   | 20.85                                   | 16.60 | 14.05 | 12.55 | 10.10 | 7.75 | 6.35 | 4.15 | 2.00 |   |   |   |   |   |                       |
| 325.00 - 329.99   | 21.65                                   | 17.40 | 14.80 | 13.30 | 10.80 | 8.45 | 7.05 | 4.80 | 2.60 |   |   |   |   |   |                       |
| 330.00 - 334.99   | 22.45                                   | 18.20 | 15.55 | 14.05 | 11.55 | 9.15 | 7.75 | 5.45 | 3.25 |   |   |   |   |   |                       |

TABLE 16

26 PAY PERIODS PER YEAR

15

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORMS IS |       |       |       |       |       |       |       |       |       |       |       |       |       | See note on<br>page 9 |
|---|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------------------|
|   | A  | B     | C     | D     | E     | F     | G     | H     | I     | J     | K     | L     | M     | N     |                       |
|   | DEDUCT FROM EACH PAY                     |       |       |       |       |       |       |       |       |       |       |       |       |       |                       |
| 335.00 - 339.99   | 23.30                                    | 19.00 | 16.35 | 14.80 | 12.30 | 9.85  | 8.45  | 6.10  | 3.90  | 0.60  |       |       |       |       |                       |
| 340.00 - 344.99   | 24.15                                    | 19.80 | 17.15 | 15.55 | 13.05 | 10.55 | 9.15  | 6.80  | 4.55  | 1.20  |       |       |       |       |                       |
| 345.00 - 349.99   | 25.00                                    | 20.60 | 17.90 | 16.35 | 13.80 | 11.30 | 9.85  | 7.50  | 5.25  | 1.80  |       |       |       |       |                       |
| 350.00 - 354.99   | 25.85                                    | 21.40 | 18.75 | 17.15 | 14.55 | 12.05 | 10.55 | 8.20  | 5.90  | 2.45  | 0.40  |       |       |       |                       |
| 355.00 - 359.99   | 26.70                                    | 22.20 | 19.55 | 17.95 | 15.30 | 12.80 | 11.30 | 8.90  | 6.55  | 3.05  | 1.00  |       |       |       |                       |
| 360.00 - 364.99   | 27.50                                    | 23.00 | 20.35 | 18.75 | 16.10 | 13.55 | 12.05 | 9.65  | 7.30  | 3.70  | 1.60  | 0.40  |       |       |                       |
| 365.00 - 369.99   | 28.35                                    | 23.85 | 21.15 | 19.55 | 16.90 | 14.30 | 12.80 | 10.35 | 8.00  | 4.35  | 2.20  | 1.00  |       |       |                       |
| 370.00 - 374.99   | 29.20                                    | 24.70 | 21.95 | 20.35 | 17.70 | 15.05 | 13.55 | 11.05 | 8.70  | 5.05  | 2.85  | 1.60  |       |       |                       |
| 375.00 - 379.99   | 30.05                                    | 25.55 | 22.75 | 21.15 | 18.50 | 15.80 | 14.35 | 11.80 | 9.40  | 5.70  | 3.50  | 2.25  | 0.20  |       |                       |
| 380.00 - 384.99   | 30.95                                    | 26.40 | 23.60 | 21.95 | 19.30 | 16.60 | 15.10 | 12.55 | 10.10 | 6.35  | 4.15  | 2.85  | 0.80  |       |                       |
| 385.00 - 389.99   | 31.85                                    | 27.25 | 24.45 | 22.75 | 20.10 | 17.40 | 15.85 | 13.30 | 10.80 | 7.05  | 4.80  | 3.50  | 1.40  |       |                       |
| 390.00 - 394.99   | 32.70                                    | 28.10 | 25.30 | 23.60 | 20.85 | 18.20 | 16.60 | 14.10 | 11.55 | 7.75  | 5.45  | 4.15  | 2.05  |       |                       |
| 395.00 - 399.99   | 33.60                                    | 28.95 | 26.15 | 24.45 | 21.65 | 19.00 | 17.40 | 14.85 | 12.30 | 8.45  | 6.15  | 4.80  | 2.65  | 0.60  |                       |
| 400.00 - 409.99   | 34.95                                    | 30.20 | 27.40 | 25.70 | 22.90 | 20.20 | 18.65 | 15.95 | 13.45 | 9.55  | 7.20  | 5.80  | 3.60  | 1.50  | 0.95                  |
| 410.00 - 419.99   | 36.75                                    | 32.00 | 29.10 | 27.40 | 24.60 | 21.80 | 20.25 | 17.55 | 14.95 | 10.95 | 8.60  | 7.20  | 4.95  | 2.75  | 0.95                  |
| 420.00 - 429.99   | 38.55                                    | 33.80 | 30.80 | 29.10 | 26.30 | 23.45 | 21.85 | 19.15 | 16.50 | 12.45 | 10.00 | 8.60  | 6.25  | 4.05  | 1.05                  |
| 430.00 - 439.99   | 40.35                                    | 35.55 | 32.60 | 30.80 | 28.00 | 25.15 | 23.50 | 20.75 | 18.10 | 13.95 | 11.45 | 10.00 | 7.65  | 5.35  | 1.05                  |
| 440.00 - 449.99   | 42.20                                    | 37.35 | 34.40 | 32.60 | 29.65 | 26.85 | 25.15 | 22.35 | 19.70 | 15.45 | 12.95 | 11.45 | 9.05  | 6.70  | 1.05                  |
| 450.00 - 459.99   | 44.10                                    | 39.15 | 36.15 | 34.40 | 31.40 | 28.55 | 26.85 | 24.05 | 21.30 | 17.05 | 14.50 | 13.00 | 10.50 | 8.15  | 1.15                  |
| 460.00 - 469.99   | 45.95                                    | 40.95 | 37.95 | 36.20 | 33.20 | 30.25 | 28.55 | 25.75 | 22.90 | 18.65 | 16.00 | 14.50 | 12.00 | 9.55  | 1.15                  |
| 470.00 - 479.99   | 47.85                                    | 42.85 | 39.75 | 37.95 | 35.00 | 32.00 | 30.25 | 27.45 | 24.60 | 20.25 | 17.60 | 16.00 | 13.50 | 11.00 | 1.15                  |
| 480.00 - 489.99   | 49.75                                    | 44.75 | 41.60 | 39.75 | 36.80 | 33.80 | 32.05 | 29.15 | 26.30 | 21.85 | 19.20 | 17.60 | 15.00 | 12.50 | 1.20                  |
| 490.00 - 499.99   | 51.60                                    | 46.60 | 43.50 | 41.60 | 38.55 | 35.60 | 33.80 | 30.85 | 28.00 | 23.50 | 20.80 | 19.20 | 16.55 | 14.00 | 1.20                  |
| 500.00 - 509.99   | 53.55                                    | 48.50 | 45.35 | 43.50 | 40.35 | 37.40 | 35.60 | 32.65 | 29.70 | 25.20 | 22.40 | 20.80 | 18.15 | 15.50 | 1.20                  |
| 510.00 - 519.99   | 55.55                                    | 50.40 | 47.25 | 45.40 | 42.25 | 39.15 | 37.40 | 34.40 | 31.45 | 26.90 | 24.05 | 22.40 | 19.75 | 17.05 | 1.25                  |
| 520.00 - 529.99   | 57.50                                    | 52.25 | 49.15 | 47.25 | 44.15 | 41.00 | 39.20 | 36.20 | 33.25 | 28.60 | 25.75 | 24.10 | 21.35 | 18.65 | 1.25                  |
| 530.00 - 539.99   | 59.50                                    | 54.25 | 51.00 | 49.15 | 46.00 | 42.90 | 41.00 | 38.00 | 35.00 | 30.30 | 27.45 | 25.80 | 22.95 | 20.25 | 1.25                  |
| 540.00 - 549.99   | 61.45                                    | 56.20 | 52.95 | 51.00 | 47.90 | 44.75 | 42.90 | 39.80 | 36.80 | 32.05 | 29.15 | 27.45 | 24.65 | 21.85 | 1.25                  |
| 550.00 - 559.99   | 63.45                                    | 58.20 | 54.90 | 52.95 | 49.80 | 46.65 | 44.80 | 41.65 | 38.60 | 33.85 | 30.85 | 29.15 | 26.35 | 23.55 | 1.35                  |
| 560.00 - 569.99   | 65.45                                    | 60.20 | 56.90 | 54.95 | 51.65 | 48.55 | 46.65 | 43.55 | 40.40 | 35.65 | 32.65 | 30.90 | 28.05 | 25.20 | 1.35                  |
| 570.00 - 579.99   | 67.45                                    | 62.15 | 58.85 | 56.90 | 53.60 | 50.40 | 48.55 | 45.40 | 42.25 | 37.40 | 34.45 | 32.65 | 29.75 | 26.90 | 1.35                  |
| 580.00 - 589.99   | 69.50                                    | 64.15 | 60.85 | 58.90 | 55.60 | 52.30 | 50.40 | 47.30 | 44.15 | 39.20 | 36.25 | 34.45 | 31.50 | 28.60 | 1.35                  |
| 590.00 - 599.99   | 71.60                                    | 66.10 | 62.80 | 60.85 | 57.55 | 54.25 | 52.30 | 49.15 | 46.05 | 41.05 | 38.00 | 36.25 | 33.25 | 30.30 | 1.35                  |
| 600.00 - 609.99   | 73.65                                    | 68.15 | 64.80 | 62.85 | 59.55 | 56.25 | 54.30 | 51.05 | 47.90 | 42.90 | 39.80 | 38.05 | 35.05 | 32.10 | 1.45                  |
| 610.00 - 619.99   | 75.75                                    | 70.25 | 66.80 | 64.80 | 61.50 | 58.25 | 56.25 | 53.00 | 49.80 | 44.80 | 41.65 | 39.80 | 36.85 | 33.85 | 1.45                  |
| 620.00 - 629.99   | 77.80                                    | 72.30 | 68.85 | 66.80 | 63.50 | 60.20 | 58.25 | 54.95 | 51.70 | 46.70 | 43.55 | 41.70 | 38.65 | 35.65 | 1.45                  |
| 630.00 - 639.99   | 79.85                                    | 74.35 | 70.90 | 68.85 | 65.45 | 62.20 | 60.20 | 56.95 | 53.65 | 48.55 | 45.45 | 43.55 | 40.45 | 37.45 | 1.45                  |
| 640.00 - 649.99   | 81.95                                    | 76.45 | 73.00 | 70.95 | 67.50 | 64.15 | 62.20 | 58.90 | 55.65 | 50.45 | 47.35 | 45.45 | 42.35 | 39.25 | 1.45                  |
| 650.00 - 659.99   | 84.10                                    | 78.60 | 75.15 | 73.10 | 69.65 | 66.20 | 64.25 | 60.95 | 57.65 | 52.40 | 49.25 | 47.40 | 44.25 | 41.15 | 1.50                  |
| 660.00 - 669.99   | 86.35                                    | 80.75 | 77.30 | 75.25 | 71.80 | 68.35 | 66.30 | 63.00 | 59.70 | 54.45 | 51.20 | 49.35 | 46.20 | 43.10 | 1.50                  |

TABLE 16

26 PAY PERIODS PER YEAR

16

1-3, r.1

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
|   | Z                                       |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
| 670.00 - 679.99   | 88.55                                   | 82.85  | 79.40  | 77.35  | 73.90  | 70.45  | 68.40  | 65.05  | 61.75  | 56.50  | 53.20  | 51.30  | 48.15  | 45.00  | 1.50                  |
| 680.00 - 689.99   | 90.80                                   | 85.05  | 81.55  | 79.50  | 76.05  | 72.60  | 70.55  | 67.10  | 63.80  | 58.55  | 55.25  | 53.30  | 50.10  | 46.95  | 1.50                  |
| 690.00 - 699.99   | 93.00                                   | 87.25  | 83.70  | 81.65  | 78.20  | 74.75  | 72.70  | 69.25  | 65.80  | 60.55  | 57.30  | 55.30  | 52.05  | 48.90  | 1.50                  |
| 700.00 - 709.99   | 95.25                                   | 89.50  | 85.90  | 83.75  | 80.30  | 76.85  | 74.80  | 71.35  | 67.90  | 62.60  | 59.30  | 57.35  | 54.05  | 50.85  | 1.50                  |
| 710.00 - 719.99   | 97.50                                   | 91.75  | 88.15  | 86.00  | 82.45  | 79.00  | 76.95  | 73.50  | 70.05  | 64.65  | 61.35  | 59.40  | 56.10  | 52.80  | 1.50                  |
| 720.00 - 729.99   | 99.70                                   | 93.95  | 90.35  | 88.20  | 84.60  | 81.15  | 79.10  | 75.65  | 72.20  | 66.70  | 63.40  | 61.45  | 58.15  | 54.85  | 1.55                  |
| 730.00 - 739.99   | 101.95                                  | 96.20  | 92.60  | 90.45  | 86.85  | 83.25  | 81.20  | 77.75  | 74.30  | 68.80  | 65.45  | 63.45  | 60.20  | 56.90  | 1.60                  |
| 740.00 - 749.99   | 104.20                                  | 98.45  | 94.80  | 92.70  | 89.05  | 85.45  | 83.35  | 79.90  | 76.45  | 70.95  | 67.50  | 65.50  | 62.20  | 58.90  | 1.60                  |
| 750.00 - 759.99   | 106.45                                  | 100.65 | 97.05  | 94.90  | 91.30  | 87.70  | 85.55  | 82.05  | 78.60  | 73.10  | 69.65  | 67.60  | 64.25  | 60.95  | 1.60                  |
| 760.00 - 769.99   | 108.80                                  | 102.90 | 99.30  | 97.15  | 93.55  | 89.95  | 87.80  | 84.20  | 80.75  | 75.25  | 71.80  | 69.75  | 66.30  | 63.00  | 1.60                  |
| 770.00 - 779.99   | 111.10                                  | 105.10 | 101.50 | 99.35  | 95.75  | 92.15  | 90.00  | 86.40  | 82.85  | 77.35  | 73.90  | 71.85  | 68.40  | 65.05  | 1.60                  |
| 780.00 - 789.99   | 113.45                                  | 107.45 | 103.75 | 101.60 | 98.00  | 94.40  | 92.25  | 88.65  | 85.05  | 79.50  | 76.05  | 74.00  | 70.55  | 67.10  | 1.60                  |
| 790.00 - 799.99   | 115.80                                  | 109.80 | 106.00 | 103.85 | 100.25 | 96.60  | 94.50  | 90.90  | 87.25  | 81.65  | 78.20  | 76.15  | 72.70  | 69.25  | 1.65                  |
| 800.00 - 819.99   | 119.25                                  | 113.25 | 109.50 | 107.25 | 103.60 | 99.95  | 97.85  | 94.20  | 90.60  | 84.85  | 81.40  | 79.35  | 75.90  | 72.45  | 1.65                  |
| 820.00 - 839.99   | 123.95                                  | 117.95 | 114.15 | 111.95 | 108.15 | 104.45 | 102.30 | 98.70  | 95.10  | 89.35  | 85.75  | 83.60  | 80.15  | 76.70  | 1.65                  |
| 840.00 - 859.99   | 128.60                                  | 122.60 | 118.80 | 116.60 | 112.80 | 109.05 | 106.85 | 103.15 | 99.55  | 93.80  | 90.20  | 88.05  | 84.45  | 80.95  | 1.65                  |
| 860.00 - 879.99   | 133.35                                  | 127.25 | 123.50 | 121.25 | 117.50 | 113.70 | 111.50 | 107.70 | 104.00 | 98.25  | 94.65  | 92.50  | 88.90  | 85.30  | 1.70                  |
| 880.00 - 899.99   | 138.20                                  | 131.95 | 128.15 | 125.90 | 122.15 | 118.35 | 116.15 | 112.40 | 108.60 | 102.70 | 99.10  | 96.95  | 93.35  | 89.75  | 1.70                  |
| 900.00 - 919.99   | 143.05                                  | 136.80 | 132.90 | 130.55 | 126.80 | 123.05 | 120.80 | 117.05 | 113.25 | 107.25 | 103.60 | 101.45 | 97.85  | 94.20  | 1.70                  |
| 920.00 - 939.99   | 147.90                                  | 141.65 | 137.75 | 135.40 | 131.50 | 127.70 | 125.45 | 121.70 | 117.95 | 111.95 | 108.15 | 105.95 | 102.30 | 98.70  | 1.75                  |
| 940.00 - 959.99   | 152.75                                  | 146.50 | 142.60 | 140.25 | 136.35 | 132.40 | 130.10 | 126.35 | 122.60 | 116.60 | 112.80 | 110.60 | 106.85 | 103.15 | 1.75                  |
| 960.00 - 979.99   | 157.60                                  | 151.35 | 147.45 | 145.10 | 141.20 | 137.25 | 134.95 | 131.00 | 127.25 | 121.25 | 117.50 | 115.25 | 111.50 | 107.70 | 1.75                  |
| 980.00 - 999.99   | 162.50                                  | 156.20 | 152.30 | 149.95 | 146.05 | 142.10 | 139.80 | 135.85 | 131.95 | 125.90 | 122.15 | 119.90 | 116.15 | 112.40 | 1.80                  |
| 1,000.00 - 1,019.99                                     | 167.55                                  | 161.05 | 157.15 | 154.80 | 150.90 | 146.95 | 144.65 | 140.70 | 136.80 | 130.55 | 126.60 | 124.55 | 120.80 | 117.05 | 1.80                  |
| 1,020.00 - 1,039.99                                     | 172.60                                  | 166.10 | 162.00 | 159.65 | 155.75 | 151.80 | 149.50 | 145.55 | 141.65 | 135.40 | 131.50 | 129.20 | 125.45 | 121.70 | 1.80                  |
| 1,040.00 - 1,059.99                                     | 177.65                                  | 171.15 | 167.05 | 164.65 | 160.60 | 156.65 | 154.35 | 150.40 | 146.50 | 140.25 | 136.35 | 134.00 | 130.10 | 126.35 | 1.80                  |
| 1,060.00 - 1,079.99                                     | 182.70                                  | 176.20 | 172.10 | 169.70 | 165.60 | 161.55 | 159.20 | 155.25 | 151.35 | 145.10 | 141.20 | 138.85 | 134.95 | 131.00 | 1.80                  |
| 1,080.00 - 1,099.99                                     | 187.75                                  | 181.25 | 177.15 | 174.75 | 170.65 | 166.60 | 164.15 | 160.10 | 156.20 | 149.95 | 146.05 | 143.70 | 139.80 | 135.85 | 1.85                  |
| 1,100.00 - 1,119.99                                     | 192.75                                  | 186.25 | 182.20 | 179.75 | 175.70 | 171.65 | 169.20 | 165.15 | 161.05 | 154.80 | 150.90 | 148.55 | 144.65 | 140.70 | 1.85                  |
| 1,120.00 - 1,139.99                                     | 197.80                                  | 191.30 | 187.25 | 184.80 | 180.75 | 176.65 | 174.25 | 170.15 | 166.10 | 159.65 | 155.75 | 153.40 | 149.50 | 145.55 | 1.85                  |
| 1,140.00 - 1,159.99                                     | 203.05                                  | 196.35 | 192.30 | 189.85 | 185.80 | 181.70 | 179.30 | 175.20 | 171.15 | 164.65 | 160.60 | 158.25 | 154.35 | 150.40 | 1.85                  |
| 1,160.00 - 1,179.99                                     | 208.30                                  | 201.55 | 197.35 | 194.90 | 190.85 | 186.75 | 184.35 | 180.25 | 176.20 | 169.70 | 165.60 | 163.20 | 159.20 | 155.25 | 1.85                  |
| 1,180.00 - 1,199.99                                     | 213.55                                  | 206.80 | 202.55 | 200.05 | 195.90 | 191.80 | 189.40 | 185.30 | 181.25 | 174.75 | 170.65 | 168.25 | 164.15 | 160.10 | 1.85                  |
| 1,200.00 - 1,219.99                                     | 218.75                                  | 212.00 | 207.80 | 205.25 | 201.05 | 196.85 | 194.40 | 190.35 | 186.25 | 179.75 | 175.70 | 173.30 | 169.20 | 165.15 | 1.95                  |
| 1,220.00 - 1,239.99                                     | 224.00                                  | 217.25 | 213.00 | 210.50 | 206.25 | 202.05 | 199.50 | 195.40 | 191.30 | 184.80 | 180.75 | 178.30 | 174.25 | 170.15 | 1.95                  |
| 1,240.00 - 1,259.99                                     | 229.25                                  | 222.50 | 218.25 | 215.75 | 211.50 | 207.30 | 204.75 | 200.55 | 196.35 | 189.85 | 185.80 | 183.35 | 179.30 | 175.20 | 1.95                  |
| 1,260.00 - 1,279.99                                     | 234.50                                  | 227.75 | 223.50 | 221.00 | 216.75 | 212.50 | 210.00 | 205.75 | 201.55 | 194.90 | 190.85 | 188.40 | 184.35 | 180.25 | 1.95                  |
| 1,280.00 - 1,299.99                                     | 239.70                                  | 232.95 | 228.75 | 226.20 | 222.00 | 217.75 | 215.25 | 211.00 | 206.80 | 200.05 | 195.90 | 193.45 | 189.40 | 185.30 | 1.95                  |
| 1,300.00 - 1,319.99                                     | 245.05                                  | 238.20 | 233.95 | 231.45 | 227.25 | 223.00 | 220.50 | 216.25 | 212.00 | 205.25 | 201.05 | 193.50 | 194.40 | 190.35 | 1.95                  |
| 1,320.00 - 1,339.99                                     | 250.50                                  | 243.50 | 239.20 | 236.70 | 232.45 | 228.25 | 225.70 | 221.50 | 217.25 | 210.50 | 206.25 | 203.75 | 199.50 | 195.40 | 1.95                  |

TABLE 16

26 PAY PERIODS PER YEAR

17

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
|   |   |        |        |        |        |        |        |        |        |        |        |        |        |        | Z                     |
| 1,340.00 - 1,359.99                                     | 255.90                                  | 248.90 | 244.55 | 241.95 | 237.70 | 233.45 | 230.95 | 226.70 | 222.50 | 215.75 | 211.50 | 209.00 | 204.75 | 200.55 | 2.05                  |
| 1,360.00 - 1,379.99                                     | 261.35                                  | 254.35 | 249.95 | 247.35 | 242.95 | 238.70 | 236.20 | 231.95 | 227.75 | 221.00 | 216.75 | 214.25 | 210.00 | 205.75 | 2.05                  |
| 1,380.00 - 1,399.99                                     | 266.80                                  | 259.80 | 255.40 | 252.80 | 248.40 | 244.00 | 241.45 | 237.20 | 232.95 | 226.20 | 222.00 | 219.45 | 215.25 | 211.00 | 2.05                  |
| 1,400.00 - 1,419.99                                     | 272.20                                  | 265.20 | 260.85 | 258.20 | 253.85 | 249.45 | 246.85 | 242.45 | 238.20 | 231.45 | 227.25 | 224.70 | 220.50 | 216.25 | 2.05                  |
| 1,420.00 - 1,439.99                                     | 277.65                                  | 270.65 | 266.25 | 263.65 | 259.25 | 254.90 | 252.25 | 247.90 | 243.50 | 236.70 | 232.45 | 229.95 | 225.70 | 221.50 | 2.05                  |
| 1,440.00 - 1,459.99                                     | 283.10                                  | 276.10 | 271.70 | 269.10 | 264.70 | 260.30 | 257.70 | 253.30 | 248.90 | 241.95 | 237.70 | 235.20 | 230.95 | 226.70 | 2.05                  |
| 1,460.00 - 1,479.99                                     | 288.50                                  | 281.50 | 277.15 | 274.50 | 270.15 | 265.75 | 263.15 | 258.75 | 254.35 | 247.35 | 242.95 | 240.40 | 236.20 | 231.95 | 2.05                  |
| 1,480.00 - 1,499.99                                     | 293.95                                  | 286.95 | 282.55 | 279.95 | 275.55 | 271.15 | 268.55 | 264.15 | 259.80 | 252.60 | 248.40 | 245.80 | 241.45 | 237.20 | 2.05                  |
| 1,500.00 - 1,519.99                                     | 299.55                                  | 292.40 | 288.00 | 285.40 | 281.00 | 276.60 | 274.00 | 269.60 | 265.20 | 258.20 | 253.85 | 251.20 | 246.85 | 242.45 | 2.05                  |
| 1,520.00 - 1,539.99                                     | 305.15                                  | 297.90 | 293.40 | 290.80 | 286.40 | 282.05 | 279.45 | 275.05 | 270.65 | 263.65 | 259.25 | 256.65 | 252.25 | 247.90 | 2.10                  |
| 1,540.00 - 1,559.99                                     | 310.80                                  | 303.55 | 299.00 | 296.30 | 291.85 | 287.45 | 284.85 | 280.45 | 276.10 | 269.10 | 264.70 | 262.10 | 257.70 | 253.30 | 2.10                  |
| 1,560.00 - 1,579.99                                     | 316.40                                  | 309.15 | 304.60 | 301.90 | 297.35 | 292.90 | 290.30 | 285.90 | 281.50 | 274.50 | 270.15 | 267.50 | 263.15 | 258.75 | 2.10                  |
| 1,580.00 - 1,599.99                                     | 322.05                                  | 314.60 | 310.25 | 307.55 | 303.00 | 298.45 | 295.75 | 291.35 | 286.95 | 279.95 | 275.55 | 272.95 | 268.55 | 264.15 | 2.10                  |
| 1,600.00 - 1,619.99                                     | 327.65                                  | 320.40 | 315.85 | 313.15 | 308.60 | 304.05 | 301.35 | 296.85 | 292.40 | 285.40 | 281.00 | 278.40 | 274.00 | 269.60 | 2.10                  |
| 1,620.00 - 1,639.99                                     | 333.30                                  | 326.05 | 321.50 | 318.80 | 314.25 | 309.70 | 307.00 | 302.45 | 297.90 | 290.80 | 286.40 | 283.80 | 279.45 | 275.05 | 2.10                  |
| 1,640.00 - 1,659.99                                     | 338.90                                  | 331.65 | 327.10 | 324.40 | 319.85 | 315.35 | 312.60 | 308.10 | 303.55 | 296.30 | 291.85 | 289.25 | 284.85 | 280.45 | 2.10                  |
| 1,660.00 - 1,679.99                                     | 344.55                                  | 337.30 | 332.75 | 330.05 | 325.50 | 320.95 | 318.25 | 313.70 | 309.15 | 301.90 | 297.35 | 294.70 | 290.30 | 285.90 | 2.10                  |
| 1,680.00 - 1,699.99                                     | 350.15                                  | 342.90 | 338.35 | 335.65 | 331.10 | 326.60 | 323.85 | 319.35 | 314.80 | 307.55 | 303.00 | 300.30 | 295.75 | 291.35 | 2.10                  |
| 1,700.00 - 1,719.99                                     | 355.80                                  | 348.55 | 344.00 | 341.30 | 336.75 | 332.20 | 329.50 | 324.95 | 320.40 | 313.15 | 308.60 | 305.90 | 301.35 | 296.85 | 2.15                  |
| 1,720.00 - 1,739.99                                     | 361.50                                  | 354.15 | 349.60 | 346.90 | 342.35 | 337.85 | 335.15 | 330.60 | 326.05 | 318.80 | 314.25 | 311.55 | 307.00 | 302.45 | 2.15                  |
| 1,740.00 - 1,759.99                                     | 367.35                                  | 359.85 | 355.25 | 352.55 | 348.00 | 343.45 | 340.75 | 336.20 | 331.65 | 324.40 | 319.85 | 317.15 | 312.60 | 308.10 | 2.20                  |
| 1,760.00 - 1,779.99                                     | 373.15                                  | 365.65 | 360.95 | 358.15 | 353.65 | 349.10 | 346.40 | 341.85 | 337.30 | 330.05 | 325.50 | 322.80 | 318.25 | 313.70 | 2.20                  |
| 1,780.00 - 1,799.99                                     | 378.95                                  | 371.50 | 366.75 | 364.00 | 359.30 | 354.70 | 352.00 | 347.45 | 342.90 | 335.65 | 331.10 | 328.40 | 323.85 | 319.35 | 2.20                  |
| 1,800.00 - 1,819.99                                     | 384.80                                  | 377.30 | 372.60 | 369.80 | 365.10 | 360.40 | 357.65 | 353.10 | 348.55 | 341.30 | 336.75 | 334.05 | 329.50 | 324.95 | 2.20                  |
| 1,820.00 - 1,839.99                                     | 390.60                                  | 383.10 | 378.40 | 375.60 | 370.90 | 366.20 | 363.40 | 358.70 | 354.15 | 346.90 | 342.35 | 339.65 | 335.15 | 330.60 | 2.20                  |
| 1,840.00 - 1,859.99                                     | 396.45                                  | 388.95 | 384.25 | 381.45 | 376.75 | 372.05 | 369.25 | 364.55 | 359.85 | 352.55 | 348.00 | 345.30 | 340.75 | 336.20 | 2.20                  |
| 1,860.00 - 1,879.99                                     | 402.25                                  | 394.75 | 390.05 | 387.25 | 382.55 | 377.85 | 375.05 | 370.35 | 365.65 | 358.15 | 353.65 | 350.90 | 346.40 | 341.85 | 2.20                  |
| 1,880.00 - 1,899.99                                     | 408.05                                  | 400.60 | 395.85 | 393.10 | 388.40 | 383.65 | 380.90 | 376.20 | 371.50 | 364.00 | 359.30 | 356.55 | 352.00 | 347.45 | 2.20                  |
| 1,900.00 - 1,919.99                                     | 413.90                                  | 406.40 | 401.70 | 398.90 | 394.20 | 389.50 | 386.70 | 382.00 | 377.30 | 369.80 | 365.10 | 362.30 | 357.65 | 353.10 | 2.20                  |
| 1,920.00 - 1,939.99                                     | 419.70                                  | 412.20 | 407.50 | 404.70 | 400.00 | 395.30 | 392.50 | 387.80 | 383.10 | 375.60 | 370.90 | 368.10 | 363.40 | 358.70 | 2.20                  |
| 1,940.00 - 1,959.99                                     | 425.55                                  | 418.05 | 413.35 | 410.55 | 405.85 | 401.15 | 398.35 | 393.65 | 388.95 | 381.45 | 376.75 | 373.95 | 369.25 | 364.55 | 2.25                  |
| 1,960.00 - 1,979.99                                     | 431.35                                  | 423.85 | 419.15 | 416.35 | 411.65 | 406.95 | 404.15 | 399.45 | 394.75 | 387.25 | 382.55 | 379.75 | 375.05 | 370.35 | 2.25                  |
| 1,980.00 - 1,999.99                                     | 437.25                                  | 429.70 | 424.95 | 422.20 | 417.50 | 412.75 | 410.00 | 405.30 | 400.60 | 393.10 | 388.40 | 385.60 | 380.90 | 376.20 | 2.25                  |
| 2,000.00 - 2,019.99                                     | 443.30                                  | 435.55 | 430.80 | 428.00 | 423.30 | 418.60 | 415.80 | 411.10 | 406.40 | 398.90 | 394.20 | 391.40 | 386.70 | 382.00 | 2.25                  |
| 2,020.00 - 2,039.99                                     | 449.30                                  | 441.55 | 436.70 | 433.80 | 429.10 | 424.40 | 421.60 | 416.90 | 412.20 | 404.70 | 400.00 | 397.20 | 392.50 | 387.80 | 2.25                  |
| 2,040.00 - 2,059.99                                     | 455.30                                  | 447.55 | 442.70 | 439.80 | 434.95 | 430.25 | 427.45 | 422.75 | 418.05 | 410.55 | 405.85 | 403.05 | 398.35 | 393.65 | 2.25                  |
| 2,060.00 - 2,079.99                                     | 461.30                                  | 453.55 | 448.70 | 445.80 | 440.95 | 436.10 | 433.25 | 428.55 | 423.85 | 416.35 | 411.65 | 408.85 | 404.15 | 399.45 | 2.25                  |
| 2,080.00 - 2,099.99                                     | 467.35                                  | 459.60 | 454.75 | 451.85 | 447.00 | 442.10 | 439.25 | 434.40 | 429.70 | 422.20 | 417.50 | 414.70 | 410.00 | 405.30 | 2.25                  |
| 2,100.00 - 2,119.99                                     | 473.35                                  | 465.60 | 460.75 | 457.85 | 453.00 | 448.15 | 445.25 | 440.40 | 435.55 | 428.00 | 423.30 | 420.50 | 415.80 | 411.10 | 2.25                  |
| 2,120.00 - 2,139.99                                     | 479.35                                  | 471.60 | 466.75 | 463.85 | 459.00 | 454.15 | 451.25 | 446.40 | 441.55 | 433.80 | 429.10 | 426.30 | 421.60 | 416.90 | 2.25                  |

TABLE 16

24 PAY PERIODS PER YEAR

18

I-3, r.1

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket |        | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |       |       |       |       |      |      |      |      |   |   |   |   |   | See note on<br>page 9 |
|---|--------|---|-------|-------|-------|-------|------|------|------|------|---|---|---|---|---|-----------------------|
|   |        | A                                       | B     | C     | D     | E     | F    | G    | H    | I    | J | K | L | M | N |                       |
|   |        | DEDUCT FROM EACH PAY                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 150.00 -  | 154.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 155.00 -  | 159.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 160.00 -  | 164.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 165.00 -  | 169.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 170.00 -  | 174.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 175.00 -  | 179.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 180.00 -  | 184.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 185.00 -  | 189.99 |   |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 190.00 -  | 194.99 | 0.15                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 195.00 -  | 199.99 | 0.75                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 200.00 -  | 204.99 | 1.40                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 205.00 -  | 209.99 | 2.00                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 210.00 -  | 214.99 | 2.60                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 215.00 -  | 219.99 | 3.25                                    |       |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 220.00 -  | 224.99 | 3.90                                    | 0.30  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 225.00 -  | 229.99 | 4.55                                    | 0.90  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 230.00 -  | 234.99 | 5.20                                    | 1.55  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 235.00 -  | 239.99 | 5.85                                    | 2.15  |       |       |       |      |      |      |      |   |   |   |   |   |                       |
| 240.00 -  | 244.99 | 6.55                                    | 2.75  | 0.55  |       |       |      |      |      |      |   |   |   |   |   |                       |
| 245.00 -  | 249.99 | 7.20                                    | 3.40  | 1.15  |       |       |      |      |      |      |   |   |   |   |   |                       |
| 250.00 -  | 254.99 | 7.90                                    | 4.05  | 1.80  | 0.45  |       |      |      |      |      |   |   |   |   |   |                       |
| 255.00 -  | 259.99 | 8.60                                    | 4.70  | 2.40  | 1.05  |       |      |      |      |      |   |   |   |   |   |                       |
| 260.00 -  | 264.99 | 9.35                                    | 5.35  | 3.00  | 1.70  |       |      |      |      |      |   |   |   |   |   |                       |
| 265.00 -  | 269.99 | 10.05                                   | 6.05  | 3.65  | 2.30  | 0.10  |      |      |      |      |   |   |   |   |   |                       |
| 270.00 -  | 274.99 | 10.75                                   | 6.70  | 4.30  | 2.90  | 0.70  |      |      |      |      |   |   |   |   |   |                       |
| 275.00 -  | 279.99 | 11.45                                   | 7.40  | 4.95  | 3.55  | 1.30  |      |      |      |      |   |   |   |   |   |                       |
| 280.00 -  | 284.99 | 12.20                                   | 8.10  | 5.65  | 4.20  | 1.90  |      |      |      |      |   |   |   |   |   |                       |
| 285.00 -  | 289.99 | 12.95                                   | 8.80  | 6.30  | 4.90  | 2.55  | 0.35 |      |      |      |   |   |   |   |   |                       |
| 290.00 -  | 294.99 | 13.70                                   | 9.50  | 6.95  | 5.55  | 3.15  | 0.95 |      |      |      |   |   |   |   |   |                       |
| 295.00 -  | 299.99 | 14.45                                   | 10.20 | 7.65  | 6.20  | 3.80  | 1.55 | 0.25 |      |      |   |   |   |   |   |                       |
| 300.00 -  | 304.99 | 15.20                                   | 10.90 | 8.35  | 6.85  | 4.45  | 2.15 | 0.85 |      |      |   |   |   |   |   |                       |
| 305.00 -  | 309.99 | 15.95                                   | 11.65 | 9.05  | 7.55  | 5.15  | 2.75 | 1.45 |      |      |   |   |   |   |   |                       |
| 310.00 -  | 314.99 | 16.70                                   | 12.40 | 9.80  | 8.25  | 5.80  | 3.40 | 2.05 |      |      |   |   |   |   |   |                       |
| 315.00 -  | 319.99 | 17.50                                   | 13.15 | 10.50 | 8.95  | 6.45  | 4.05 | 2.70 | 0.50 |      |   |   |   |   |   |                       |
| 320.00 -  | 324.99 | 18.30                                   | 13.90 | 11.20 | 9.65  | 7.15  | 4.75 | 3.30 | 1.10 |      |   |   |   |   |   |                       |
| 325.00 -  | 329.99 | 19.10                                   | 14.65 | 11.95 | 10.40 | 7.85  | 5.40 | 4.00 | 1.70 |      |   |   |   |   |   |                       |
| 330.00 -  | 334.99 | 19.90                                   | 15.40 | 12.70 | 11.10 | 8.55  | 6.05 | 4.65 | 2.30 | 0.10 |   |   |   |   |   |                       |
| 335.00 -  | 339.99 | 20.70                                   | 16.15 | 13.45 | 11.80 | 9.25  | 6.70 | 5.30 | 2.95 | 0.70 |   |   |   |   |   |                       |
| 340.00 -  | 344.99 | 21.50                                   | 16.90 | 14.20 | 12.55 | 9.95  | 7.40 | 5.95 | 3.55 | 1.35 |   |   |   |   |   |                       |
| 345.00 -  | 349.99 | 22.30                                   | 17.65 | 14.95 | 13.30 | 10.65 | 8.10 | 6.60 | 4.25 | 1.95 |   |   |   |   |   |                       |

TABLE 16

24 PAY PERIODS PER YEAR

19

| Pay subject to deduction<br>use the appropriate bracket |        | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |       |       |       |       |       |       |       |       |       |       |       |       |       | See note on<br>page 9 |
|---|--------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------------------|
|   |        | A                                       | B     | C     | D     | E     | F     | G     | H     | I     | J     | K     | L     | M     | N     |                       |
|   |        | DEDUCT FROM EACH PAY                    |       |       |       |       |       |       |       |       |       |       |       |       |       |                       |
| 350.00 -  | 354.99 | 23.10                                   | 18.50 | 15.70 | 14.05 | 11.35 | 8.80  | 7.30  | 4.90  | 2.55  |       |       |       |       |       |                       |
| 355.00 -  | 359.99 | 23.90                                   | 19.25 | 16.45 | 14.80 | 12.10 | 9.50  | 8.00  | 5.55  | 3.15  |       |       |       |       |       |                       |
| 360.00 -  | 364.99 | 24.70                                   | 20.10 | 17.20 | 15.60 | 12.85 | 10.25 | 8.70  | 6.20  | 3.85  | 0.25  |       |       |       |       |                       |
| 365.00 -  | 369.99 | 25.55                                   | 20.90 | 18.00 | 16.35 | 13.60 | 10.95 | 9.40  | 6.85  | 4.50  | 0.85  |       |       |       |       |                       |
| 370.00 -  | 374.99 | 26.40                                   | 21.65 | 18.80 | 17.10 | 14.35 | 11.65 | 10.10 | 7.55  | 5.15  | 1.50  |       |       |       |       |                       |
| 375.00 -  | 379.99 | 27.25                                   | 22.50 | 19.60 | 17.85 | 15.10 | 12.40 | 10.85 | 8.30  | 5.80  | 2.10  |       |       |       |       |                       |
| 380.00 -  | 384.99 | 28.10                                   | 23.25 | 20.40 | 18.65 | 15.85 | 13.15 | 11.55 | 9.00  | 6.45  | 2.70  | 0.50  |       |       |       |                       |
| 385.00 -  | 389.99 | 28.95                                   | 24.10 | 21.20 | 19.45 | 16.65 | 13.90 | 12.30 | 9.70  | 7.15  | 3.35  | 1.10  |       |       |       |                       |
| 390.00 -  | 394.99 | 29.80                                   | 24.90 | 22.00 | 20.25 | 17.40 | 14.65 | 13.05 | 10.40 | 7.85  | 4.00  | 1.70  | 0.40  |       |       |                       |
| 395.00 -  | 399.99 | 30.60                                   | 25.75 | 22.80 | 21.05 | 18.20 | 15.40 | 13.80 | 11.10 | 8.55  | 4.65  | 2.35  | 1.00  |       |       |                       |
| 400.00 -  | 404.99 | 31.50                                   | 26.60 | 23.60 | 21.85 | 19.00 | 16.15 | 14.55 | 11.85 | 9.25  | 5.30  | 2.95  | 1.65  |       |       |                       |
| 405.00 -  | 409.99 | 32.30                                   | 27.45 | 24.40 | 22.65 | 19.80 | 16.90 | 15.30 | 12.60 | 9.95  | 5.95  | 3.60  | 2.25  | 0.05  |       |                       |
| 410.00 -  | 414.99 | 33.20                                   | 28.30 | 25.25 | 23.45 | 20.60 | 17.70 | 16.05 | 13.35 | 10.70 | 6.65  | 4.25  | 2.85  | 0.65  |       |                       |
| 415.00 -  | 419.99 | 34.05                                   | 29.15 | 26.10 | 24.25 | 21.40 | 18.50 | 16.80 | 14.10 | 11.40 | 7.30  | 4.90  | 3.50  | 1.25  |       |                       |
| 420.00 -  | 424.99 | 34.95                                   | 30.00 | 26.95 | 25.10 | 22.20 | 19.30 | 17.60 | 14.85 | 12.15 | 8.00  | 5.55  | 4.15  | 1.85  |       |                       |
| 425.00 -  | 429.99 | 35.85                                   | 30.85 | 27.80 | 25.95 | 23.00 | 20.10 | 18.40 | 15.60 | 12.90 | 8.75  | 6.25  | 4.80  | 2.50  | 0.25  |                       |
| 430.00 -  | 434.99 | 36.75                                   | 31.70 | 28.60 | 26.80 | 23.80 | 20.90 | 19.20 | 16.35 | 13.65 | 9.45  | 6.90  | 5.45  | 3.10  | 0.90  |                       |
| 435.00 -  | 439.99 | 37.65                                   | 32.55 | 29.50 | 27.65 | 24.60 | 21.70 | 20.00 | 17.10 | 14.40 | 10.15 | 7.60  | 6.15  | 3.75  | 1.50  | 1.05                  |
| 440.00 -  | 449.99 | 39.00                                   | 33.85 | 30.75 | 28.90 | 25.85 | 22.90 | 21.20 | 18.30 | 15.50 | 11.20 | 8.65  | 7.15  | 4.75  | 2.40  | 1.05                  |
| 450.00 -  | 459.99 | 40.80                                   | 35.65 | 32.45 | 30.60 | 27.55 | 24.50 | 22.80 | 19.90 | 17.00 | 12.70 | 10.05 | 8.55  | 6.05  | 3.70  | 1.10                  |
| 460.00 -  | 469.99 | 42.55                                   | 37.40 | 34.20 | 32.30 | 29.25 | 26.20 | 24.40 | 21.50 | 18.60 | 14.20 | 11.50 | 9.95  | 7.40  | 5.00  | 1.15                  |
| 470.00 -  | 479.99 | 44.40                                   | 39.20 | 36.00 | 34.05 | 30.95 | 27.90 | 26.10 | 23.10 | 20.20 | 15.70 | 13.00 | 11.40 | 8.85  | 6.30  | 1.15                  |
| 480.00 -  | 489.99 | 46.25                                   | 41.00 | 37.75 | 35.85 | 32.65 | 29.60 | 27.75 | 24.70 | 21.80 | 17.20 | 14.50 | 12.85 | 10.25 | 7.70  | 1.20                  |
| 490.00 -  | 499.99 | 48.15                                   | 42.80 | 39.55 | 37.65 | 34.40 | 31.30 | 29.45 | 26.40 | 23.40 | 18.60 | 16.00 | 14.40 | 11.65 | 9.10  | 1.20                  |
| 500.00 -  | 509.99 | 50.05                                   | 44.60 | 41.35 | 39.45 | 36.20 | 33.00 | 31.15 | 28.10 | 25.05 | 20.40 | 17.50 | 15.90 | 13.15 | 10.50 | 1.20                  |
| 510.00 -  | 519.99 | 51.90                                   | 46.50 | 43.15 | 41.20 | 38.00 | 34.75 | 32.85 | 29.80 | 26.75 | 22.00 | 19.10 | 17.40 | 14.65 | 11.95 | 1.25                  |
| 520.00 -  | 529.99 | 53.80                                   | 48.40 | 45.00 | 43.00 | 39.80 | 36.55 | 34.65 | 31.50 | 28.45 | 23.60 | 20.70 | 19.00 | 16.20 | 13.45 | 1.30                  |
| 530.00 -  | 539.99 | 55.70                                   | 50.25 | 46.85 | 44.85 | 41.55 | 38.35 | 36.40 | 33.20 | 30.10 | 25.25 | 22.30 | 20.60 | 17.70 | 14.95 | 1.30                  |
| 540.00 -  | 549.99 | 57.60                                   | 52.15 | 48.75 | 46.75 | 43.35 | 40.10 | 38.20 | 35.00 | 31.80 | 26.95 | 23.90 | 22.20 | 19.30 | 16.45 | 1.30                  |
| 550.00 -  | 559.99 | 59.60                                   | 54.05 | 50.65 | 48.60 | 45.20 | 41.90 | 40.00 | 36.75 | 33.55 | 28.65 | 25.60 | 23.80 | 20.90 | 18.00 | 1.30                  |
| 560.00 -  | 569.99 | 61.60                                   | 55.90 | 52.50 | 50.50 | 47.10 | 43.70 | 41.80 | 38.55 | 35.35 | 30.35 | 27.30 | 25.45 | 22.50 | 19.65 | 1.40                  |
| 570.00 -  | 579.99 | 63.55                                   | 57.85 | 54.40 | 52.40 | 49.00 | 45.60 | 43.55 | 40.35 | 37.10 | 32.05 | 28.95 | 27.15 | 24.10 | 21.25 | 1.40                  |
| 580.00 -  | 589.99 | 65.50                                   | 59.85 | 56.30 | 54.25 | 50.85 | 47.45 | 45.45 | 42.15 | 38.90 | 33.75 | 30.65 | 28.85 | 25.80 | 22.80 | 1.40                  |
| 590.00 -  | 599.99 | 67.50                                   | 61.80 | 58.25 | 56.15 | 52.75 | 49.35 | 47.35 | 43.95 | 40.70 | 35.55 | 32.35 | 30.55 | 27.50 | 24.45 | 1.40                  |
| 600.00 -  | 609.99 | 69.50                                   | 63.80 | 60.25 | 58.10 | 54.65 | 51.25 | 49.20 | 45.80 | 42.50 | 37.35 | 34.10 | 32.25 | 29.20 | 26.10 | 1.45                  |
| 610.00 -  | 619.99 | 71.45                                   | 65.75 | 62.20 | 60.10 | 56.50 | 53.10 | 51.10 | 47.70 | 44.30 | 39.15 | 35.90 | 34.00 | 30.85 | 27.80 | 1.45                  |
| 620.00 -  | 629.99 | 73.50                                   | 67.75 | 64.20 | 62.05 | 58.50 | 55.00 | 53.00 | 49.60 | 46.20 | 40.90 | 37.70 | 35.75 | 32.55 | 29.50 | 1.45                  |
| 630.00 -  | 639.99 | 75.55                                   | 69.70 | 66.15 | 64.05 | 60.45 | 56.90 | 54.85 | 51.45 | 48.05 | 42.70 | 39.45 | 37.55 | 34.35 | 31.20 | 1.45                  |
| 640.00 -  | 649.99 | 77.65                                   | 71.70 | 68.15 | 66.00 | 62.45 | 58.90 | 56.75 | 53.35 | 49.95 | 44.55 | 41.25 | 39.35 | 36.10 | 32.90 | 1.45                  |
| 650.00 -  | 659.99 | 79.70                                   | 73.75 | 70.10 | 68.00 | 64.40 | 60.85 | 58.75 | 55.25 | 51.85 | 46.40 | 43.05 | 41.15 | 37.90 | 34.70 | 1.55                  |

TABLE 16

24 PAY PERIODS PER YEAR

20

| Pay subject to deduction<br>use the appropriate bracket |          | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9<br><b>2</b> |
|---|----------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------------|
|   |          | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                                   |
|   |          | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                                   |
| 660.00 -  | 669.99   | 81.80                                   | 75.80  | 72.10  | 69.95  | 66.40  | 62.85  | 60.70  | 57.15  | 53.70  | 48.30  | 44.90  | 42.90  | 39.70  | 36.45  | 1.55                              |
| 670.00 -  | 679.99   | 83.85                                   | 77.90  | 74.15  | 71.95  | 68.40  | 64.80  | 62.70  | 59.10  | 55.60  | 50.20  | 46.80  | 44.75  | 41.50  | 38.25  | 1.55                              |
| 680.00 -  | 689.99   | 85.90                                   | 79.95  | 76.20  | 74.00  | 70.35  | 66.80  | 64.65  | 61.10  | 57.55  | 52.05  | 48.65  | 46.65  | 43.25  | 40.05  | 1.55                              |
| 690.00 -  | 699.99   | 88.00                                   | 82.05  | 78.30  | 76.05  | 72.35  | 68.75  | 66.65  | 63.05  | 59.50  | 53.95  | 50.55  | 48.55  | 45.15  | 41.85  | 1.55                              |
| 700.00 -  | 709.99   | 90.10                                   | 84.15  | 80.45  | 78.20  | 74.45  | 70.80  | 68.65  | 65.10  | 61.55  | 55.90  | 52.50  | 50.45  | 47.05  | 43.70  | 1.55                              |
| 710.00 -  | 719.99   | 92.30                                   | 86.30  | 82.55  | 80.35  | 76.60  | 72.85  | 70.70  | 67.15  | 63.60  | 57.90  | 54.45  | 52.40  | 49.00  | 45.60  | 1.60                              |
| 720.00 -  | 729.99   | 94.55                                   | 88.45  | 84.70  | 82.45  | 78.75  | 75.00  | 72.80  | 69.20  | 65.60  | 59.95  | 56.35  | 54.35  | 50.95  | 47.55  | 1.60                              |
| 730.00 -  | 739.99   | 96.80                                   | 90.55  | 86.85  | 84.60  | 80.85  | 77.15  | 74.90  | 71.20  | 67.65  | 61.95  | 58.40  | 56.30  | 52.90  | 49.50  | 1.60                              |
| 740.00 -  | 749.99   | 99.00                                   | 92.80  | 88.95  | 86.75  | 83.00  | 79.25  | 77.05  | 73.30  | 69.70  | 64.00  | 60.45  | 58.30  | 54.85  | 51.45  | 1.65                              |
| 750.00 -  | 759.99   | 101.25                                  | 95.00  | 91.10  | 88.85  | 85.15  | 81.40  | 79.20  | 75.45  | 71.75  | 66.05  | 62.50  | 60.35  | 56.80  | 53.40  | 1.65                              |
| 760.00 -  | 769.99   | 103.45                                  | 97.25  | 93.35  | 91.00  | 87.25  | 83.55  | 81.30  | 77.60  | 73.85  | 68.10  | 64.50  | 62.40  | 58.85  | 55.30  | 1.65                              |
| 770.00 -  | 779.99   | 105.70                                  | 99.45  | 95.55  | 93.25  | 89.40  | 85.65  | 83.45  | 79.70  | 76.00  | 70.10  | 66.55  | 64.45  | 60.85  | 57.30  | 1.65                              |
| 780.00 -  | 789.99   | 107.95                                  | 101.70 | 97.80  | 95.45  | 91.55  | 87.80  | 85.60  | 81.85  | 78.10  | 72.15  | 68.60  | 66.45  | 62.90  | 59.35  | 1.70                              |
| 790.00 -  | 799.99   | 110.15                                  | 103.95 | 100.05 | 97.70  | 93.80  | 89.95  | 87.70  | 84.00  | 80.25  | 74.30  | 70.60  | 68.50  | 64.95  | 61.35  | 1.70                              |
| 800.00 -  | 809.99   | 112.40                                  | 106.15 | 102.25 | 99.95  | 96.05  | 92.15  | 89.85  | 86.10  | 82.40  | 76.45  | 72.70  | 70.55  | 67.00  | 63.40  | 1.70                              |
| 810.00 -  | 819.99   | 114.65                                  | 108.40 | 104.50 | 102.15 | 98.25  | 94.35  | 92.05  | 88.25  | 84.50  | 78.55  | 74.85  | 72.60  | 69.00  | 65.45  | 1.70                              |
| 820.00 -  | 829.99   | 117.00                                  | 110.65 | 106.70 | 104.40 | 100.50 | 96.60  | 94.25  | 90.40  | 86.65  | 80.70  | 76.95  | 74.75  | 71.05  | 67.50  | 1.70                              |
| 830.00 -  | 839.99   | 119.30                                  | 112.85 | 108.95 | 106.65 | 102.70 | 98.80  | 96.50  | 92.60  | 88.80  | 82.85  | 79.10  | 76.85  | 73.15  | 69.50  | 1.70                              |
| 840.00 -  | 849.99   | 121.65                                  | 115.15 | 111.20 | 108.85 | 104.95 | 101.05 | 93.75  | 94.80  | 90.90  | 84.95  | 81.25  | 79.00  | 75.25  | 71.55  | 1.70                              |
| 850.00 -  | 859.99   | 123.95                                  | 117.45 | 113.40 | 111.10 | 107.20 | 103.30 | 100.95 | 97.05  | 93.15  | 87.10  | 83.35  | 81.15  | 77.40  | 73.65  | 1.75                              |
| 860.00 -  | 869.99   | 126.30                                  | 119.80 | 115.75 | 113.30 | 109.40 | 105.50 | 103.20 | 99.30  | 95.40  | 89.25  | 85.50  | 83.25  | 79.55  | 75.80  | 1.75                              |
| 870.00 -  | 879.99   | 128.65                                  | 122.15 | 118.05 | 115.65 | 111.65 | 107.75 | 105.40 | 101.50 | 97.60  | 91.40  | 87.65  | 85.40  | 81.65  | 77.95  | 1.80                              |
| 880.00 -  | 889.99   | 132.10                                  | 125.60 | 121.55 | 119.10 | 115.05 | 111.10 | 108.75 | 104.85 | 100.95 | 94.75  | 90.85  | 88.60  | 84.85  | 81.15  | 1.80                              |
| 900.00 -  | 919.99   | 136.80                                  | 130.30 | 126.20 | 123.80 | 119.70 | 115.65 | 113.25 | 109.30 | 105.40 | 99.20  | 95.30  | 92.95  | 89.15  | 85.40  | 1.80                              |
| 920.00 -  | 939.99   | 141.45                                  | 134.95 | 130.85 | 128.45 | 124.35 | 120.30 | 117.85 | 113.80 | 109.90 | 103.65 | 99.75  | 97.45  | 93.50  | 89.65  | 1.80                              |
| 940.00 -  | 959.99   | 146.30                                  | 139.60 | 135.50 | 133.10 | 129.00 | 124.95 | 122.50 | 118.45 | 114.35 | 108.10 | 104.20 | 101.90 | 98.00  | 94.10  | 1.90                              |
| 960.00 -  | 979.99   | 151.15                                  | 144.35 | 140.15 | 137.75 | 133.65 | 129.60 | 127.15 | 123.10 | 119.05 | 112.60 | 108.65 | 106.35 | 102.45 | 98.55  | 1.90                              |
| 980.00 -  | 999.99   | 156.00                                  | 149.20 | 144.95 | 142.45 | 138.35 | 134.25 | 131.85 | 127.75 | 123.70 | 117.20 | 113.15 | 110.80 | 106.90 | 103.00 | 1.90                              |
| 1,000.00 -  | 1,019.99 | 160.85                                  | 154.05 | 149.80 | 147.30 | 143.05 | 138.90 | 136.50 | 132.40 | 128.35 | 121.85 | 117.75 | 115.35 | 111.35 | 107.45 | 1.90                              |
| 1,020.00 -  | 1,039.99 | 165.70                                  | 158.90 | 154.65 | 152.15 | 147.90 | 143.65 | 141.15 | 137.05 | 133.00 | 126.50 | 122.40 | 120.00 | 115.90 | 111.95 | 1.90                              |
| 1,040.00 -  | 1,059.99 | 170.55                                  | 163.75 | 159.50 | 157.00 | 152.75 | 148.50 | 146.00 | 141.75 | 137.65 | 131.15 | 127.10 | 124.65 | 120.60 | 116.50 | 1.95                              |
| 1,060.00 -  | 1,079.99 | 175.40                                  | 168.60 | 164.35 | 161.85 | 157.60 | 153.35 | 150.85 | 146.60 | 142.35 | 135.80 | 131.75 | 129.30 | 125.25 | 121.15 | 1.95                              |
| 1,080.00 -  | 1,099.99 | 180.45                                  | 173.45 | 169.20 | 166.70 | 162.45 | 158.20 | 155.70 | 151.45 | 147.20 | 140.45 | 136.40 | 133.95 | 129.90 | 125.80 | 1.95                              |
| 1,100.00 -  | 1,119.99 | 185.50                                  | 178.45 | 174.05 | 171.55 | 167.30 | 163.05 | 160.55 | 156.30 | 152.05 | 145.30 | 141.05 | 138.60 | 134.55 | 130.45 | 1.95                              |
| 1,120.00 -  | 1,139.99 | 190.55                                  | 183.50 | 179.10 | 176.45 | 172.15 | 167.90 | 165.40 | 161.15 | 156.90 | 150.15 | 145.90 | 143.35 | 139.20 | 135.15 | 1.95                              |
| 1,140.00 -  | 1,159.99 | 195.60                                  | 188.55 | 184.15 | 181.50 | 177.10 | 172.75 | 170.25 | 166.00 | 161.75 | 155.00 | 150.75 | 148.20 | 143.95 | 139.80 | 1.95                              |
| 1,160.00 -  | 1,179.99 | 200.65                                  | 193.60 | 189.20 | 186.55 | 182.15 | 177.75 | 175.10 | 170.85 | 166.60 | 159.85 | 155.60 | 153.05 | 148.80 | 144.55 | 2.00                              |
| 1,180.00 -  | 1,199.99 | 205.70                                  | 198.65 | 194.25 | 191.60 | 187.20 | 182.80 | 180.15 | 175.75 | 171.45 | 164.70 | 160.45 | 157.90 | 153.65 | 149.40 | 2.00                              |
| 1,200.00 -  | 1,219.99 | 210.75                                  | 203.70 | 199.25 | 196.65 | 192.25 | 187.80 | 185.20 | 180.80 | 176.35 | 169.55 | 165.30 | 162.75 | 158.50 | 154.25 | 2.00                              |
| 1,220.00 -  | 1,239.99 | 215.80                                  | 208.75 | 204.30 | 201.70 | 197.30 | 192.85 | 190.25 | 185.80 | 181.40 | 174.40 | 170.15 | 167.60 | 163.35 | 159.10 | 2.00                              |

TABLE 16

24 PAY PERIODS PER YEAR

21

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
| 1,240.00 - 1,259.99                                     | 221.05                                  | 213.80 | 209.35 | 206.75 | 202.30 | 197.90 | 195.30 | 190.85 | 186.45 | 179.40 | 175.00 | 172.45 | 168.20 | 163.95 | 2.00                  |
| 1,260.00 - 1,279.99                                     | 226.30                                  | 219.00 | 214.40 | 211.80 | 207.35 | 202.95 | 200.30 | 195.90 | 191.50 | 184.45 | 180.05 | 177.40 | 173.05 | 168.80 | 2.00                  |
| 1,280.00 - 1,299.99                                     | 231.55                                  | 224.25 | 219.65 | 216.90 | 212.40 | 208.00 | 205.35 | 200.95 | 196.55 | 189.50 | 185.10 | 182.45 | 178.05 | 173.65 | 2.00                  |
| 1,300.00 - 1,319.99                                     | 236.80                                  | 229.45 | 224.90 | 222.15 | 217.55 | 213.05 | 210.40 | 206.00 | 201.60 | 194.55 | 190.15 | 187.50 | 183.10 | 178.70 | 2.00                  |
| 1,320.00 - 1,339.99                                     | 242.00                                  | 234.70 | 230.10 | 227.40 | 222.80 | 218.20 | 215.50 | 211.05 | 206.65 | 199.60 | 195.20 | 192.55 | 188.15 | 183.70 | 2.10                  |
| 1,340.00 - 1,359.99                                     | 247.25                                  | 239.95 | 235.35 | 232.65 | 228.05 | 223.45 | 220.75 | 216.15 | 211.65 | 204.65 | 200.20 | 197.60 | 193.20 | 188.75 | 2.10                  |
| 1,360.00 - 1,379.99                                     | 252.50                                  | 245.20 | 240.60 | 237.85 | 233.30 | 228.70 | 225.95 | 221.40 | 216.80 | 209.70 | 205.25 | 202.65 | 198.20 | 193.80 | 2.10                  |
| 1,380.00 - 1,399.99                                     | 257.75                                  | 250.40 | 245.85 | 243.10 | 238.50 | 233.95 | 231.20 | 226.65 | 222.05 | 214.75 | 210.30 | 207.70 | 203.25 | 198.85 | 2.10                  |
| 1,400.00 - 1,419.99                                     | 263.00                                  | 255.65 | 251.05 | 248.35 | 243.75 | 239.20 | 236.45 | 231.65 | 227.30 | 219.95 | 215.40 | 212.70 | 208.30 | 203.90 | 2.10                  |
| 1,420.00 - 1,439.99                                     | 268.40                                  | 260.90 | 256.30 | 253.60 | 249.00 | 244.40 | 241.70 | 237.10 | 232.50 | 225.20 | 220.65 | 217.90 | 213.35 | 208.95 | 2.10                  |
| 1,440.00 - 1,459.99                                     | 273.85                                  | 266.25 | 261.55 | 258.80 | 254.25 | 249.65 | 246.90 | 242.35 | 237.75 | 230.45 | 225.85 | 223.15 | 218.55 | 214.00 | 2.10                  |
| 1,460.00 - 1,479.99                                     | 279.30                                  | 271.70 | 266.95 | 264.10 | 259.45 | 254.90 | 252.15 | 247.60 | 243.00 | 235.70 | 231.10 | 228.35 | 223.80 | 219.20 | 2.20                  |
| 1,480.00 - 1,499.99                                     | 284.70                                  | 277.15 | 272.40 | 269.55 | 264.80 | 260.15 | 257.40 | 252.80 | 248.25 | 240.90 | 236.35 | 233.60 | 229.05 | 224.45 | 2.20                  |
| 1,500.00 - 1,519.99                                     | 290.15                                  | 282.55 | 277.60 | 275.00 | 270.25 | 265.50 | 262.65 | 258.05 | 253.45 | 246.15 | 241.60 | 238.85 | 234.25 | 229.70 | 2.20                  |
| 1,520.00 - 1,539.99                                     | 295.60                                  | 288.00 | 283.25 | 280.40 | 275.65 | 270.90 | 268.10 | 263.35 | 258.70 | 251.40 | 246.80 | 244.10 | 239.50 | 234.90 | 2.20                  |
| 1,540.00 - 1,559.99                                     | 301.00                                  | 293.45 | 288.70 | 285.85 | 281.10 | 276.35 | 273.50 | 268.75 | 264.00 | 256.65 | 252.05 | 249.30 | 244.75 | 240.15 | 2.20                  |
| 1,560.00 - 1,579.99                                     | 306.45                                  | 298.85 | 294.10 | 291.30 | 286.55 | 281.80 | 278.95 | 274.20 | 269.45 | 261.85 | 257.30 | 254.55 | 250.00 | 245.40 | 2.20                  |
| 1,580.00 - 1,599.99                                     | 311.90                                  | 304.30 | 299.55 | 296.70 | 291.95 | 287.20 | 284.40 | 279.65 | 274.85 | 267.30 | 262.55 | 259.80 | 255.20 | 250.65 | 2.20                  |
| 1,600.00 - 1,619.99                                     | 317.30                                  | 309.75 | 304.95 | 302.15 | 297.40 | 292.65 | 289.80 | 285.05 | 280.30 | 272.70 | 267.95 | 265.15 | 260.45 | 255.85 | 2.20                  |
| 1,620.00 - 1,639.99                                     | 322.85                                  | 315.15 | 310.40 | 307.60 | 302.80 | 298.05 | 295.25 | 290.50 | 285.75 | 278.15 | 273.40 | 270.55 | 265.80 | 261.10 | 2.20                  |
| 1,640.00 - 1,659.99                                     | 328.50                                  | 320.60 | 315.85 | 313.00 | 308.25 | 303.50 | 300.65 | 295.90 | 291.15 | 283.60 | 278.85 | 276.00 | 271.25 | 266.50 | 2.25                  |
| 1,660.00 - 1,679.99                                     | 334.10                                  | 326.25 | 321.35 | 318.45 | 313.70 | 308.95 | 306.10 | 301.35 | 296.60 | 289.00 | 284.25 | 281.45 | 276.70 | 271.95 | 2.30                  |
| 1,680.00 - 1,699.99                                     | 339.75                                  | 331.85 | 326.95 | 324.00 | 319.10 | 314.35 | 311.55 | 306.80 | 302.05 | 294.45 | 289.70 | 286.85 | 282.10 | 277.35 | 2.30                  |
| 1,700.00 - 1,719.99                                     | 345.35                                  | 337.50 | 332.60 | 329.65 | 324.70 | 319.80 | 316.95 | 312.20 | 307.45 | 299.90 | 295.15 | 292.30 | 287.55 | 282.80 | 2.30                  |
| 1,720.00 - 1,739.99                                     | 351.00                                  | 343.15 | 338.20 | 335.25 | 330.35 | 325.45 | 322.50 | 317.65 | 312.90 | 305.30 | 300.55 | 297.75 | 293.00 | 288.25 | 2.30                  |
| 1,740.00 - 1,759.99                                     | 356.60                                  | 348.75 | 343.85 | 340.90 | 336.00 | 331.05 | 328.10 | 323.20 | 318.35 | 310.75 | 306.00 | 303.15 | 293.40 | 293.65 | 2.30                  |
| 1,760.00 - 1,779.99                                     | 362.25                                  | 354.40 | 349.45 | 346.55 | 341.60 | 336.70 | 333.75 | 328.85 | 323.90 | 316.20 | 311.45 | 308.60 | 303.85 | 299.10 | 2.30                  |
| 1,780.00 - 1,799.99                                     | 367.85                                  | 360.00 | 355.10 | 352.15 | 347.25 | 342.30 | 339.40 | 334.45 | 329.55 | 321.70 | 316.85 | 314.05 | 309.25 | 304.50 | 2.30                  |
| 1,800.00 - 1,819.99                                     | 373.50                                  | 365.65 | 360.70 | 357.60 | 352.65 | 347.75 | 345.00 | 340.10 | 335.15 | 327.30 | 322.40 | 319.45 | 314.70 | 309.95 | 2.30                  |
| 1,820.00 - 1,839.99                                     | 379.10                                  | 371.25 | 366.35 | 363.40 | 358.50 | 353.55 | 350.65 | 345.70 | 340.80 | 332.95 | 328.00 | 325.10 | 320.15 | 315.40 | 2.30                  |
| 1,840.00 - 1,859.99                                     | 384.75                                  | 376.90 | 371.95 | 369.05 | 364.10 | 359.20 | 356.25 | 351.35 | 346.40 | 338.55 | 333.65 | 330.70 | 325.80 | 320.85 | 2.30                  |
| 1,860.00 - 1,879.99                                     | 390.45                                  | 382.50 | 377.60 | 374.65 | 369.75 | 364.80 | 361.90 | 356.95 | 352.05 | 344.20 | 339.25 | 336.35 | 331.40 | 326.50 | 2.35                  |
| 1,880.00 - 1,899.99                                     | 396.25                                  | 388.15 | 383.20 | 380.30 | 375.35 | 370.45 | 367.50 | 362.60 | 357.65 | 349.80 | 344.90 | 341.95 | 337.05 | 332.10 | 2.35                  |
| 1,900.00 - 1,919.99                                     | 402.05                                  | 393.95 | 388.85 | 385.90 | 381.00 | 376.05 | 373.15 | 368.20 | 363.30 | 355.45 | 350.50 | 347.60 | 342.65 | 337.75 | 2.35                  |
| 1,920.00 - 1,939.99                                     | 407.90                                  | 399.75 | 394.65 | 391.65 | 386.60 | 381.70 | 378.75 | 373.85 | 368.90 | 361.05 | 356.15 | 353.20 | 348.30 | 343.35 | 2.35                  |
| 1,940.00 - 1,959.99                                     | 413.70                                  | 405.60 | 400.50 | 397.45 | 392.35 | 387.30 | 384.40 | 379.45 | 374.55 | 366.70 | 361.75 | 358.85 | 353.90 | 349.00 | 2.35                  |
| 1,960.00 - 1,979.99                                     | 419.55                                  | 411.40 | 406.30 | 403.30 | 398.20 | 393.10 | 390.05 | 385.10 | 380.15 | 372.30 | 367.40 | 364.45 | 359.55 | 354.60 | 2.35                  |
| 1,980.00 - 1,999.99                                     | 425.35                                  | 417.20 | 412.15 | 409.10 | 404.00 | 398.90 | 395.90 | 390.80 | 385.80 | 377.95 | 373.00 | 370.10 | 365.15 | 360.25 | 2.35                  |
| 2,000.00 - 2,019.99                                     | 431.15                                  | 423.05 | 417.95 | 414.90 | 409.85 | 404.75 | 401.70 | 396.60 | 391.50 | 383.55 | 378.65 | 375.70 | 370.80 | 365.85 | 2.35                  |
| 2,020.00 - 2,039.99                                     | 437.00                                  | 428.85 | 423.75 | 420.75 | 415.65 | 410.55 | 407.50 | 402.45 | 397.35 | 389.20 | 384.25 | 381.35 | 376.40 | 371.50 | 2.35                  |



TABLE 16

24 PAY PERIODS PER YEAR

22

I-3, r.1

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9<br><br>Z |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                                |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                                |
| 2,040.00 - 2,059.99                                     | 442.80                                  | 434.70 | 429.60 | 426.55 | 421.45 | 416.40 | 413.35 | 408.25 | 403.15 | 395.05 | 389.95 | 336.95 | 382.05 | 377.10 | 2.35                           |
| 2,060.00 - 2,079.99                                     | 448.65                                  | 440.50 | 435.40 | 432.40 | 427.30 | 422.20 | 419.15 | 414.05 | 409.00 | 400.85 | 395.75 | 392.75 | 337.65 | 382.75 | 2.35                           |
| 2,080.00 - 2,099.99                                     | 454.45                                  | 446.30 | 441.25 | 438.20 | 433.10 | 428.00 | 425.00 | 419.90 | 414.80 | 406.70 | 401.60 | 398.55 | 393.45 | 388.35 | 2.35                           |
| 2,100.00 - 2,119.99                                     | 460.25                                  | 452.15 | 447.05 | 444.00 | 433.95 | 433.85 | 430.80 | 425.70 | 420.60 | 412.50 | 407.40 | 404.35 | 399.30 | 394.20 | 2.45                           |
| 2,120.00 - 2,139.99                                     | 466.10                                  | 457.95 | 452.85 | 449.85 | 444.75 | 439.65 | 436.60 | 431.55 | 426.45 | 418.30 | 413.20 | 410.20 | 405.10 | 400.00 | 2.45                           |
| 2,140.00 - 2,159.99                                     | 471.95                                  | 463.80 | 458.70 | 455.65 | 450.55 | 445.50 | 442.45 | 437.35 | 432.25 | 424.15 | 419.05 | 416.00 | 410.90 | 405.85 | 2.45                           |
| 2,160.00 - 2,179.99                                     | 477.95                                  | 469.60 | 464.50 | 461.50 | 456.40 | 451.30 | 448.25 | 443.15 | 438.10 | 429.95 | 424.85 | 421.85 | 416.75 | 411.65 | 2.45                           |
| 2,180.00 - 2,199.99                                     | 484.00                                  | 475.60 | 470.35 | 467.30 | 462.20 | 457.10 | 454.10 | 449.00 | 443.90 | 435.80 | 430.70 | 427.65 | 422.55 | 417.45 | 2.45                           |
| 2,200.00 - 2,219.99                                     | 490.00                                  | 481.60 | 476.35 | 473.20 | 468.05 | 462.95 | 459.90 | 454.80 | 449.70 | 441.60 | 436.50 | 433.45 | 428.40 | 423.30 | 2.45                           |
| 2,220.00 - 2,239.99                                     | 496.00                                  | 487.60 | 482.35 | 479.20 | 473.95 | 468.75 | 465.70 | 460.65 | 455.55 | 447.40 | 442.30 | 439.30 | 434.20 | 429.10 | 2.45                           |
| 2,240.00 - 2,259.99                                     | 502.00                                  | 493.65 | 488.35 | 485.25 | 479.95 | 474.70 | 471.55 | 466.45 | 461.35 | 453.25 | 448.15 | 445.10 | 440.00 | 434.95 | 2.45                           |
| 2,260.00 - 2,279.99                                     | 508.05                                  | 499.65 | 494.40 | 491.25 | 486.00 | 480.70 | 477.60 | 472.35 | 467.20 | 459.05 | 453.95 | 450.95 | 445.85 | 440.75 | 2.45                           |
| 2,280.00 - 2,299.99                                     | 514.05                                  | 505.65 | 500.40 | 497.25 | 492.00 | 486.75 | 483.60 | 478.35 | 473.10 | 464.90 | 459.80 | 456.75 | 451.65 | 446.55 | 2.45                           |
| 2,300.00 - 2,319.99                                     | 520.05                                  | 511.65 | 506.40 | 503.25 | 498.00 | 492.75 | 489.60 | 484.35 | 479.10 | 470.70 | 465.60 | 462.55 | 457.50 | 452.40 | 2.45                           |
| 2,320.00 - 2,339.99                                     | 526.10                                  | 517.70 | 512.40 | 509.30 | 504.00 | 493.75 | 495.65 | 490.35 | 485.10 | 476.70 | 471.45 | 468.40 | 463.30 | 458.20 | 2.45                           |
| 2,340.00 - 2,359.99                                     | 532.10                                  | 523.70 | 518.45 | 515.30 | 510.05 | 504.80 | 501.65 | 496.40 | 491.10 | 482.75 | 477.45 | 474.35 | 469.10 | 464.05 | 2.45                           |
| 2,360.00 - 2,379.99                                     | 538.10                                  | 529.70 | 524.45 | 521.30 | 516.05 | 510.80 | 507.65 | 502.40 | 497.15 | 488.75 | 483.50 | 480.35 | 475.10 | 469.85 | 2.45                           |
| 2,380.00 - 2,399.99                                     | 544.10                                  | 535.70 | 530.45 | 527.35 | 522.05 | 516.80 | 513.65 | 508.40 | 503.15 | 494.75 | 489.50 | 486.35 | 481.10 | 475.85 | 2.50                           |
| 2,400.00 - 2,419.99                                     | 550.15                                  | 541.75 | 536.50 | 533.35 | 528.10 | 522.80 | 519.70 | 514.40 | 509.15 | 500.75 | 495.50 | 492.35 | 487.10 | 481.85 | 2.50                           |
| 2,420.00 - 2,439.99                                     | 556.15                                  | 547.75 | 542.50 | 539.35 | 534.10 | 528.85 | 525.70 | 520.45 | 515.20 | 506.80 | 501.50 | 493.40 | 493.10 | 487.85 | 2.50                           |
| 2,440.00 - 2,459.99                                     | 562.15                                  | 553.75 | 548.50 | 545.35 | 540.10 | 534.85 | 531.70 | 526.45 | 521.20 | 512.80 | 507.55 | 504.40 | 499.15 | 493.90 | 2.55                           |
| 2,460.00 - 2,479.99                                     | 568.15                                  | 559.80 | 554.50 | 551.40 | 546.10 | 540.85 | 537.75 | 532.45 | 527.20 | 518.80 | 513.55 | 510.40 | 505.15 | 499.90 | 2.55                           |
| 2,480.00 - 2,499.99                                     | 574.35                                  | 565.80 | 560.55 | 557.40 | 552.15 | 546.85 | 543.75 | 538.50 | 533.20 | 524.80 | 519.55 | 516.45 | 511.15 | 505.90 | 2.55                           |
| 2,500.00 - 2,519.99                                     | 580.55                                  | 571.90 | 566.55 | 563.40 | 558.15 | 552.90 | 549.75 | 544.50 | 539.25 | 530.85 | 525.60 | 522.45 | 517.20 | 511.90 | 2.55                           |
| 2,520.00 - 2,539.99                                     | 586.80                                  | 578.10 | 572.70 | 569.45 | 564.15 | 558.90 | 555.75 | 550.50 | 545.25 | 536.85 | 531.60 | 528.45 | 523.20 | 517.95 | 2.55                           |
| 2,540.00 - 2,559.99                                     | 593.00                                  | 584.30 | 578.90 | 575.65 | 570.20 | 564.90 | 561.80 | 556.50 | 551.25 | 542.85 | 537.60 | 534.45 | 529.20 | 523.95 | 2.55                           |
| 2,560.00 - 2,579.99                                     | 599.20                                  | 590.55 | 585.10 | 581.85 | 576.45 | 571.00 | 567.80 | 562.55 | 557.25 | 548.90 | 543.60 | 540.50 | 535.20 | 529.95 | 2.55                           |
| 2,580.00 - 2,599.99                                     | 605.40                                  | 596.75 | 591.30 | 588.05 | 582.65 | 577.20 | 573.95 | 568.55 | 563.30 | 554.90 | 549.65 | 546.50 | 541.25 | 535.95 | 2.55                           |

TABLE 16

12 PAY PERIODS PER YEAR

23

| Pay subject to deduction<br>use the appropriate bracket |        | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |       |       |       |       |       |       |      |      |   |   |   |   |   | See note on<br>page 9<br><br>Z |
|---|--------|---|-------|-------|-------|-------|-------|-------|------|------|---|---|---|---|---|--------------------------------|
|   |        | A                                       | B     | C     | D     | E     | F     | G     | H    | I    | J | K | L | M | N |                                |
|   |        | DEDUCT FROM EACH PAY                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 300.00 -  | 309.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 310.00 -  | 319.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 320.00 -  | 329.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 330.00 -  | 339.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 340.00 -  | 349.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 350.00 -  | 359.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 360.00 -  | 359.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 370.00 -  | 379.99 |   |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 380.00 -  | 339.99 | 0.30                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 390.00 -  | 399.99 | 1.55                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 400.00 -  | 409.99 | 2.75                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 410.00 -  | 419.99 | 4.00                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 420.00 -  | 429.99 | 5.20                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 430.00 -  | 439.99 | 6.45                                    |       |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 440.00 -  | 449.99 | 7.80                                    | 0.60  |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 450.00 -  | 459.99 | 9.10                                    | 1.85  |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 460.00 -  | 469.99 | 10.40                                   | 3.05  |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 470.00 -  | 479.99 | 11.75                                   | 4.30  |       |       |       |       |       |      |      |   |   |   |   |   |                                |
| 480.00 -  | 489.99 | 13.05                                   | 5.50  | 1.10  |       |       |       |       |      |      |   |   |   |   |   |                                |
| 490.00 -  | 499.99 | 14.40                                   | 6.80  | 2.30  |       |       |       |       |      |      |   |   |   |   |   |                                |
| 500.00 -  | 509.99 | 15.85                                   | 8.10  | 3.55  | 0.90  |       |       |       |      |      |   |   |   |   |   |                                |
| 510.00 -  | 519.99 | 17.25                                   | 9.40  | 4.75  | 2.15  |       |       |       |      |      |   |   |   |   |   |                                |
| 520.00 -  | 529.99 | 18.65                                   | 10.75 | 6.00  | 3.35  |       |       |       |      |      |   |   |   |   |   |                                |
| 530.00 -  | 539.99 | 20.05                                   | 12.05 | 7.30  | 4.60  | 0.20  |       |       |      |      |   |   |   |   |   |                                |
| 540.00 -  | 549.99 | 21.50                                   | 13.35 | 8.60  | 5.80  | 1.40  |       |       |      |      |   |   |   |   |   |                                |
| 550.00 -  | 559.99 | 22.90                                   | 14.60 | 9.95  | 7.10  | 2.65  |       |       |      |      |   |   |   |   |   |                                |
| 560.00 -  | 569.99 | 24.40                                   | 16.20 | 11.25 | 8.45  | 3.85  |       |       |      |      |   |   |   |   |   |                                |
| 570.00 -  | 579.99 | 25.90                                   | 17.60 | 12.60 | 9.75  | 5.10  | 0.65  |       |      |      |   |   |   |   |   |                                |
| 580.00 -  | 589.99 | 27.40                                   | 19.00 | 13.90 | 11.05 | 6.30  | 1.90  |       |      |      |   |   |   |   |   |                                |
| 590.00 -  | 599.99 | 28.90                                   | 20.40 | 15.30 | 12.40 | 7.60  | 3.10  | 0.45  |      |      |   |   |   |   |   |                                |
| 600.00 -  | 609.99 | 30.40                                   | 21.85 | 16.75 | 13.70 | 8.95  | 4.35  | 1.70  |      |      |   |   |   |   |   |                                |
| 610.00 -  | 619.99 | 31.90                                   | 23.25 | 18.15 | 15.10 | 10.25 | 5.55  | 2.90  |      |      |   |   |   |   |   |                                |
| 620.00 -  | 629.99 | 33.45                                   | 24.75 | 19.55 | 16.55 | 11.60 | 6.85  | 4.15  |      |      |   |   |   |   |   |                                |
| 630.00 -  | 639.99 | 34.95                                   | 26.25 | 20.95 | 17.95 | 12.90 | 8.15  | 5.35  | 0.95 |      |   |   |   |   |   |                                |
| 640.00 -  | 649.99 | 36.55                                   | 27.75 | 22.40 | 19.35 | 14.25 | 9.45  | 6.65  | 2.15 |      |   |   |   |   |   |                                |
| 650.00 -  | 659.99 | 38.15                                   | 29.30 | 23.85 | 20.75 | 15.65 | 10.80 | 7.95  | 3.40 |      |   |   |   |   |   |                                |
| 660.00 -  | 669.99 | 39.75                                   | 30.80 | 25.35 | 22.15 | 17.10 | 12.10 | 9.25  | 4.60 | 0.20 |   |   |   |   |   |                                |
| 670.00 -  | 679.99 | 41.35                                   | 32.30 | 26.85 | 23.65 | 18.50 | 13.40 | 10.60 | 5.85 | 1.45 |   |   |   |   |   |                                |
| 680.00 -  | 689.99 | 42.95                                   | 33.80 | 28.35 | 25.15 | 19.90 | 14.80 | 11.90 | 7.15 | 2.65 |   |   |   |   |   |                                |
| 690.00 -  | 699.99 | 44.55                                   | 35.35 | 29.85 | 26.65 | 21.30 | 16.20 | 13.20 | 8.45 | 3.90 |   |   |   |   |   |                                |

TABLE 16

12 PAY PERIODS PER YEAR

24

1-3, F-1

TAXATION - REGULATION

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |       |       |       |       |       | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J     | K     | L     | M     | N     |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |       |       |       |       |       |                       |
|   |   |        |        |        |        |        |        |        |        |       |       |       |       |       | Z                     |
| 700.00 - 709.99   | 46.15                                   | 36.95  | 31.40  | 28.15  | 22.75  | 17.65  | 14.60  | 9.80   | 5.10   |       |       |       |       |       |                       |
| 710.00 - 719.99   | 47.75                                   | 38.55  | 32.90  | 29.65  | 24.20  | 19.05  | 16.00  | 11.10  | 6.35   |       |       |       |       |       |                       |
| 720.00 - 729.99   | 49.40                                   | 40.15  | 34.40  | 31.15  | 25.75  | 20.45  | 17.45  | 12.40  | 7.65   | 0.50  |       |       |       |       |                       |
| 730.00 - 739.99   | 51.10                                   | 41.75  | 36.00  | 32.65  | 27.25  | 21.85  | 18.85  | 13.75  | 9.00   | 1.75  |       |       |       |       |                       |
| 740.00 - 749.99   | 52.80                                   | 43.35  | 37.55  | 34.15  | 28.75  | 23.30  | 20.25  | 15.15  | 10.30  | 2.95  |       |       |       |       |                       |
| 750.00 - 759.99   | 54.50                                   | 44.95  | 39.20  | 35.75  | 30.25  | 24.80  | 21.65  | 16.55  | 11.60  | 4.20  |       |       |       |       |                       |
| 760.00 - 769.99   | 56.15                                   | 46.55  | 40.80  | 37.35  | 31.75  | 26.30  | 23.10  | 18.00  | 12.95  | 5.40  | 1.00  |       |       |       |                       |
| 770.00 - 779.99   | 57.90                                   | 48.15  | 42.40  | 38.95  | 33.25  | 27.80  | 24.60  | 19.40  | 14.30  | 6.65  | 2.20  |       |       |       |                       |
| 780.00 - 789.99   | 59.55                                   | 49.80  | 44.00  | 40.55  | 34.75  | 29.30  | 26.10  | 20.80  | 15.70  | 8.00  | 3.45  | 0.80  |       |       |                       |
| 790.00 - 799.99   | 61.25                                   | 51.50  | 45.55  | 42.15  | 36.35  | 30.80  | 27.60  | 22.20  | 17.10  | 9.30  | 4.65  | 2.05  |       |       |                       |
| 800.00 - 809.99   | 62.95                                   | 53.20  | 47.20  | 43.75  | 37.95  | 32.35  | 29.10  | 23.65  | 18.55  | 10.60 | 5.90  | 3.25  |       |       |                       |
| 810.00 - 819.99   | 64.65                                   | 54.90  | 48.80  | 45.35  | 39.55  | 33.65  | 30.60  | 25.15  | 19.95  | 11.95 | 7.20  | 4.50  | 0.05  |       |                       |
| 820.00 - 829.99   | 66.35                                   | 56.60  | 50.50  | 46.95  | 41.20  | 35.40  | 32.10  | 26.70  | 21.35  | 13.25 | 8.50  | 5.70  | 1.30  |       |                       |
| 830.00 - 839.99   | 68.15                                   | 58.30  | 52.15  | 48.55  | 42.75  | 37.00  | 33.60  | 28.20  | 22.75  | 14.65 | 9.80  | 7.00  | 2.50  |       |                       |
| 840.00 - 849.99   | 69.95                                   | 59.95  | 53.85  | 50.20  | 44.35  | 38.60  | 35.15  | 29.70  | 24.25  | 16.05 | 11.15 | 8.30  | 3.75  |       |                       |
| 850.00 - 859.99   | 71.70                                   | 61.65  | 55.55  | 51.95  | 45.95  | 40.20  | 36.75  | 31.20  | 25.75  | 17.45 | 12.45 | 9.65  | 4.95  | 0.55  |                       |
| 860.00 - 869.99   | 73.50                                   | 63.35  | 57.25  | 53.60  | 47.55  | 41.80  | 38.35  | 32.70  | 27.25  | 18.85 | 13.80 | 10.95 | 6.20  | 1.75  |                       |
| 870.00 - 879.99   | 75.30                                   | 65.05  | 58.95  | 55.30  | 49.20  | 43.40  | 39.95  | 34.20  | 28.80  | 20.30 | 15.20 | 12.25 | 7.50  | 3.00  | 2.10                  |
| 880.00 - 889.99   | 76.00                                   | 67.70  | 61.50  | 57.85  | 51.75  | 45.80  | 42.35  | 36.60  | 31.05  | 22.40 | 17.30 | 14.30 | 9.50  | 4.80  | 2.10                  |
| 900.00 - 919.99   | 81.55                                   | 71.25  | 64.85  | 61.25  | 55.15  | 49.00  | 45.55  | 39.60  | 34.05  | 25.40 | 20.15 | 17.10 | 12.10 | 7.35  | 2.20                  |
| 920.00 - 939.99   | 85.15                                   | 74.85  | 68.40  | 64.65  | 58.50  | 52.40  | 48.75  | 43.00  | 37.20  | 28.40 | 22.95 | 19.95 | 14.85 | 10.00 | 2.25                  |
| 940.00 - 959.99   | 88.80                                   | 78.40  | 71.95  | 68.15  | 61.90  | 55.80  | 52.15  | 46.20  | 40.40  | 31.40 | 25.95 | 22.75 | 17.65 | 12.65 | 2.30                  |
| 960.00 - 979.99   | 92.55                                   | 82.00  | 75.55  | 71.70  | 65.30  | 59.15  | 55.55  | 49.40  | 43.60  | 34.40 | 28.95 | 25.75 | 20.45 | 15.40 | 2.40                  |
| 980.00 - 999.99   | 96.30                                   | 85.55  | 79.10  | 75.25  | 68.80  | 62.55  | 58.90  | 52.80  | 46.80  | 37.60 | 32.00 | 28.75 | 23.30 | 18.20 | 2.40                  |
| 1,000.00 - 1,019.99                                     | 100.10                                  | 89.25  | 82.70  | 78.85  | 72.40  | 65.95  | 62.30  | 56.20  | 50.10  | 40.80 | 35.05 | 31.75 | 26.35 | 21.05 | 2.45                  |
| 1,020.00 - 1,039.99                                     | 103.85                                  | 93.00  | 86.25  | 82.45  | 76.00  | 69.55  | 65.70  | 59.60  | 53.50  | 44.00 | 38.25 | 34.80 | 29.35 | 23.90 | 2.45                  |
| 1,040.00 - 1,059.99                                     | 107.60                                  | 96.80  | 90.00  | 86.00  | 79.55  | 73.10  | 69.25  | 63.00  | 56.85  | 47.20 | 41.45 | 33.00 | 32.35 | 26.95 | 2.60                  |
| 1,060.00 - 1,079.99                                     | 111.35                                  | 100.55 | 93.75  | 89.70  | 83.10  | 76.65  | 72.85  | 66.40  | 60.25  | 50.50 | 44.60 | 41.20 | 35.40 | 29.95 | 2.60                  |
| 1,080.00 - 1,099.99                                     | 115.25                                  | 104.30 | 97.50  | 93.45  | 86.70  | 80.25  | 76.40  | 69.95  | 63.65  | 53.90 | 47.85 | 44.40 | 38.60 | 32.95 | 2.60                  |
| 1,100.00 - 1,119.99                                     | 119.20                                  | 108.05 | 101.30 | 97.25  | 90.45  | 83.85  | 80.00  | 73.55  | 67.10  | 57.30 | 51.15 | 47.60 | 41.80 | 36.05 | 2.70                  |
| 1,120.00 - 1,139.99                                     | 123.15                                  | 111.85 | 105.05 | 101.00 | 94.20  | 87.40  | 83.55  | 77.10  | 70.65  | 60.65 | 54.55 | 50.90 | 45.00 | 39.25 | 2.75                  |
| 1,140.00 - 1,159.99                                     | 127.10                                  | 115.75 | 108.80 | 104.75 | 93.00  | 91.20  | 87.15  | 80.70  | 74.25  | 64.05 | 57.95 | 54.30 | 48.20 | 42.45 | 2.75                  |
| 1,160.00 - 1,179.99                                     | 131.05                                  | 119.70 | 112.55 | 108.50 | 101.75 | 94.95  | 90.90  | 84.25  | 77.90  | 67.50 | 61.30 | 57.70 | 51.60 | 45.65 | 2.75                  |
| 1,180.00 - 1,199.99                                     | 135.00                                  | 123.65 | 116.50 | 112.30 | 105.50 | 98.70  | 94.65  | 87.85  | 81.40  | 71.10 | 64.70 | 61.10 | 54.95 | 48.85 | 2.75                  |
| 1,200.00 - 1,219.99                                     | 138.95                                  | 127.60 | 120.45 | 116.20 | 109.25 | 102.45 | 98.45  | 91.65  | 84.95  | 74.65 | 68.20 | 64.45 | 58.35 | 52.25 | 2.90                  |
| 1,220.00 - 1,239.99                                     | 142.90                                  | 131.55 | 124.40 | 120.15 | 113.05 | 106.25 | 102.20 | 95.40  | 88.60  | 78.25 | 71.80 | 67.95 | 61.75 | 55.65 | 2.90                  |
| 1,240.00 - 1,259.99                                     | 147.00                                  | 135.50 | 128.35 | 124.10 | 117.00 | 110.00 | 105.95 | 99.15  | 92.40  | 81.85 | 75.40 | 71.55 | 65.15 | 59.05 | 2.95                  |
| 1,260.00 - 1,279.99                                     | 151.15                                  | 139.45 | 132.30 | 128.05 | 120.95 | 113.80 | 109.70 | 102.95 | 96.15  | 85.40 | 78.95 | 75.10 | 63.65 | 62.40 | 2.95                  |
| 1,280.00 - 1,299.99                                     | 155.25                                  | 143.40 | 136.25 | 132.00 | 124.90 | 117.75 | 113.50 | 106.70 | 99.90  | 89.05 | 82.50 | 78.70 | 72.25 | 65.80 | 2.95                  |
| 1,300.00 - 1,319.99                                     | 159.40                                  | 147.50 | 140.20 | 135.95 | 128.85 | 121.70 | 117.45 | 110.45 | 103.65 | 92.85 | 86.10 | 82.25 | 75.00 | 69.35 | 3.05                  |

TABLE 16

12 PAY PERIODS PER YEAR

25

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
|   | Z                                       |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
| 1,320.00 - 1,339.99                                     | 163.55                                  | 151.65 | 144.20 | 139.95 | 132.80 | 125.65 | 121.40 | 114.30 | 107.45 | 96.60  | 89.80  | 85.85  | 79.40  | 72.95  | 3.10                  |
| 1,340.00 - 1,359.99                                     | 167.70                                  | 155.80 | 148.30 | 143.90 | 136.75 | 129.60 | 125.40 | 118.25 | 111.20 | 100.35 | 93.60  | 89.55  | 82.95  | 76.50  | 3.10                  |
| 1,360.00 - 1,379.99                                     | 171.85                                  | 159.90 | 152.45 | 148.00 | 140.70 | 133.55 | 129.30 | 122.20 | 115.05 | 104.10 | 97.35  | 93.30  | 86.55  | 80.10  | 3.10                  |
| 1,380.00 - 1,399.99                                     | 175.95                                  | 164.05 | 156.60 | 152.15 | 144.65 | 137.50 | 133.25 | 126.15 | 119.00 | 107.90 | 101.10 | 97.05  | 90.25  | 83.65  | 3.10                  |
| 1,400.00 - 1,419.99                                     | 180.25                                  | 168.35 | 160.85 | 156.40 | 148.95 | 141.60 | 137.35 | 130.20 | 123.10 | 111.75 | 105.00 | 100.95 | 94.15  | 87.35  | 3.10                  |
| 1,420.00 - 1,439.99                                     | 184.65                                  | 172.60 | 165.10 | 160.70 | 153.20 | 145.75 | 141.40 | 134.30 | 127.15 | 115.80 | 108.85 | 104.80 | 98.05  | 91.25  | 3.25                  |
| 1,440.00 - 1,459.99                                     | 189.10                                  | 176.85 | 169.40 | 164.95 | 157.50 | 150.00 | 145.55 | 138.35 | 131.25 | 119.85 | 112.75 | 108.70 | 101.90 | 95.10  | 3.25                  |
| 1,460.00 - 1,479.99                                     | 193.55                                  | 181.15 | 173.65 | 169.20 | 161.75 | 154.30 | 149.85 | 142.45 | 135.30 | 123.95 | 116.80 | 112.60 | 105.80 | 99.00  | 3.25                  |
| 1,480.00 - 1,499.99                                     | 198.00                                  | 185.55 | 177.95 | 173.50 | 166.00 | 158.55 | 154.10 | 146.65 | 139.40 | 128.00 | 120.90 | 116.65 | 109.65 | 102.90 | 3.25                  |
| 1,500.00 - 1,519.99                                     | 202.50                                  | 190.00 | 182.20 | 177.75 | 170.30 | 162.80 | 158.35 | 150.90 | 143.45 | 132.10 | 124.95 | 120.70 | 113.60 | 106.75 | 3.25                  |
| 1,520.00 - 1,539.99                                     | 206.95                                  | 194.50 | 186.65 | 182.05 | 174.55 | 167.10 | 162.65 | 155.15 | 147.70 | 136.15 | 129.05 | 124.80 | 117.65 | 110.65 | 3.25                  |
| 1,540.00 - 1,559.99                                     | 211.40                                  | 198.95 | 191.15 | 186.50 | 178.80 | 171.35 | 166.90 | 159.45 | 151.95 | 140.25 | 133.10 | 128.85 | 121.75 | 114.60 | 3.30                  |
| 1,560.00 - 1,579.99                                     | 215.85                                  | 203.40 | 195.60 | 190.95 | 183.15 | 175.60 | 171.15 | 163.70 | 156.25 | 144.30 | 137.20 | 132.95 | 125.80 | 118.65 | 3.35                  |
| 1,580.00 - 1,599.99                                     | 220.30                                  | 207.85 | 200.05 | 195.40 | 187.60 | 179.90 | 175.45 | 167.95 | 160.50 | 148.60 | 141.25 | 137.00 | 129.90 | 122.75 | 3.40                  |
| 1,600.00 - 1,619.99                                     | 224.80                                  | 212.35 | 204.50 | 199.85 | 192.05 | 184.25 | 179.70 | 172.25 | 164.75 | 152.85 | 145.40 | 141.10 | 133.95 | 126.80 | 3.40                  |
| 1,620.00 - 1,639.99                                     | 229.30                                  | 216.80 | 209.00 | 204.35 | 196.55 | 188.70 | 184.05 | 176.50 | 169.05 | 157.10 | 149.65 | 145.20 | 138.05 | 130.90 | 3.40                  |
| 1,640.00 - 1,659.99                                     | 234.00                                  | 221.25 | 213.45 | 208.80 | 201.00 | 193.20 | 188.55 | 180.75 | 173.30 | 161.40 | 153.90 | 149.50 | 142.10 | 134.55 | 3.40                  |
| 1,660.00 - 1,679.99                                     | 238.65                                  | 225.70 | 217.90 | 213.25 | 205.45 | 197.65 | 193.00 | 185.20 | 177.55 | 165.65 | 158.20 | 153.75 | 146.25 | 139.05 | 3.40                  |
| 1,680.00 - 1,699.99                                     | 243.30                                  | 230.30 | 222.35 | 217.70 | 209.90 | 202.10 | 197.45 | 189.65 | 181.85 | 169.95 | 162.45 | 158.00 | 150.55 | 143.10 | 3.40                  |
| 1,700.00 - 1,719.99                                     | 247.95                                  | 234.95 | 226.85 | 222.20 | 214.35 | 206.55 | 201.90 | 194.10 | 186.30 | 174.20 | 166.70 | 162.30 | 154.80 | 147.35 | 3.55                  |
| 1,720.00 - 1,739.99                                     | 252.60                                  | 239.60 | 231.45 | 226.65 | 218.85 | 211.05 | 206.40 | 198.55 | 190.75 | 178.45 | 171.00 | 166.55 | 159.10 | 151.60 | 3.55                  |
| 1,740.00 - 1,759.99                                     | 257.25                                  | 244.25 | 236.10 | 231.25 | 223.30 | 215.50 | 210.85 | 203.05 | 195.25 | 182.75 | 175.25 | 170.80 | 163.35 | 155.90 | 3.60                  |
| 1,760.00 - 1,779.99                                     | 264.25                                  | 251.25 | 243.10 | 238.25 | 230.10 | 222.20 | 217.55 | 209.75 | 201.90 | 189.45 | 181.65 | 177.20 | 169.75 | 162.30 | 3.60                  |
| 1,800.00 - 1,839.99                                     | 273.55                                  | 260.55 | 252.40 | 247.55 | 239.40 | 231.25 | 226.45 | 218.65 | 210.85 | 198.40 | 190.60 | 185.95 | 178.30 | 170.80 | 3.60                  |
| 1,840.00 - 1,879.99                                     | 282.85                                  | 269.85 | 261.70 | 256.85 | 248.70 | 240.55 | 235.70 | 227.60 | 219.75 | 207.30 | 199.50 | 194.85 | 187.05 | 179.35 | 3.60                  |
| 1,880.00 - 1,919.99                                     | 292.55                                  | 279.20 | 271.05 | 266.20 | 258.05 | 249.90 | 245.05 | 236.90 | 228.75 | 216.25 | 208.45 | 203.80 | 195.95 | 188.15 | 3.70                  |
| 1,920.00 - 1,959.99                                     | 302.25                                  | 288.75 | 280.35 | 275.50 | 267.35 | 259.20 | 254.35 | 246.20 | 238.05 | 225.15 | 217.35 | 212.70 | 204.90 | 197.10 | 3.75                  |
| 1,960.00 - 1,999.99                                     | 311.95                                  | 298.45 | 289.95 | 284.90 | 276.65 | 268.50 | 263.65 | 255.50 | 247.35 | 234.35 | 226.25 | 221.65 | 213.60 | 206.00 | 3.75                  |
| 2,000.00 - 2,039.99                                     | 321.65                                  | 308.15 | 299.65 | 294.60 | 286.10 | 277.80 | 272.95 | 264.60 | 256.70 | 243.70 | 235.55 | 230.70 | 222.75 | 214.95 | 3.75                  |
| 2,040.00 - 2,079.99                                     | 331.35                                  | 317.85 | 309.35 | 304.30 | 295.80 | 287.30 | 282.30 | 274.15 | 266.00 | 253.00 | 244.85 | 240.00 | 231.85 | 223.85 | 3.75                  |
| 2,080.00 - 2,119.99                                     | 341.05                                  | 327.55 | 319.05 | 314.00 | 305.50 | 297.00 | 291.95 | 283.50 | 275.30 | 262.30 | 254.15 | 249.30 | 241.15 | 233.00 | 3.85                  |
| 2,120.00 - 2,159.99                                     | 350.85                                  | 337.25 | 328.75 | 323.70 | 315.20 | 306.70 | 301.65 | 293.20 | 284.70 | 271.60 | 263.45 | 258.60 | 250.45 | 242.30 | 3.85                  |
| 2,160.00 - 2,199.99                                     | 360.95                                  | 346.95 | 338.45 | 333.40 | 324.90 | 316.40 | 311.35 | 302.90 | 294.40 | 280.95 | 272.80 | 267.95 | 259.80 | 251.65 | 3.90                  |
| 2,200.00 - 2,239.99                                     | 371.00                                  | 356.95 | 348.15 | 343.10 | 334.60 | 326.10 | 321.05 | 312.60 | 304.10 | 290.55 | 282.10 | 277.25 | 269.10 | 260.95 | 3.90                  |
| 2,240.00 - 2,279.99                                     | 381.10                                  | 367.00 | 358.20 | 352.95 | 344.30 | 335.80 | 330.75 | 322.30 | 313.80 | 300.25 | 291.75 | 286.70 | 278.40 | 270.25 | 3.90                  |
| 2,280.00 - 2,319.99                                     | 391.20                                  | 377.10 | 368.30 | 363.05 | 354.20 | 345.50 | 340.45 | 332.00 | 323.50 | 309.95 | 301.45 | 296.40 | 287.90 | 279.55 | 3.90                  |
| 2,320.00 - 2,359.99                                     | 401.30                                  | 387.20 | 378.35 | 373.10 | 364.30 | 355.45 | 350.20 | 341.70 | 333.20 | 319.65 | 311.15 | 306.10 | 297.60 | 289.15 | 4.05                  |
| 2,360.00 - 2,399.99                                     | 411.35                                  | 397.30 | 388.45 | 383.20 | 374.40 | 365.55 | 360.30 | 351.85 | 343.30 | 329.75 | 321.25 | 316.20 | 307.70 | 299.25 | 4.05                  |
| 2,400.00 - 2,439.99                                     | 421.45                                  | 407.40 | 398.55 | 393.30 | 384.45 | 375.65 | 370.40 | 361.85 | 353.25 | 339.65 | 331.15 | 326.10 | 317.60 | 309.15 | 4.05                  |
| 2,440.00 - 2,479.99                                     | 431.65                                  | 417.45 | 408.65 | 403.40 | 394.55 | 385.75 | 380.45 | 371.85 | 363.20 | 349.55 | 341.05 | 336.00 | 327.50 | 319.05 | 4.05                  |

TABLE 16

12 PAY PERIODS PER YEAR

26

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |        |        |        |        |        |        |        |        |        |        |        |        |        | See note on<br>page 9 |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
|   | A                                       | B      | C      | D      | E      | F      | G      | H      | I      | J      | K      | L      | M      | N      |                       |
|   | DEDUCT FROM EACH PAY                    |        |        |        |        |        |        |        |        |        |        |        |        |        |                       |
|   |   |        |        |        |        |        |        |        |        |        |        |        |        |        | Z                     |
| 2,460.00 - 2,519.99                                     | 442.15                                  | 427.55 | 418.70 | 413.45 | 404.65 | 395.80 | 390.55 | 381.75 | 372.90 | 358.85 | 350.00 | 344.90 | 336.40 | 327.95 | 4.05                  |
| 2,520.00 - 2,559.99                                     | 452.60                                  | 438.00 | 428.80 | 423.55 | 414.75 | 405.90 | 400.65 | 391.80 | 383.00 | 368.90 | 360.10 | 354.85 | 346.10 | 337.65 | 4.05                  |
| 2,560.00 - 2,599.99                                     | 463.10                                  | 448.45 | 439.30 | 433.85 | 424.80 | 416.00 | 410.75 | 401.90 | 393.10 | 379.00 | 370.20 | 364.90 | 356.10 | 347.35 | 4.05                  |
| 2,600.00 - 2,639.99                                     | 473.55                                  | 458.95 | 449.75 | 444.30 | 435.15 | 426.10 | 420.85 | 412.00 | 403.15 | 389.10 | 380.25 | 375.00 | 366.20 | 357.35 | 4.20                  |
| 2,640.00 - 2,679.99                                     | 484.05                                  | 469.40 | 460.25 | 454.80 | 445.60 | 436.45 | 431.00 | 422.10 | 413.25 | 399.20 | 390.35 | 385.10 | 376.25 | 367.45 | 4.20                  |
| 2,680.00 - 2,719.99                                     | 494.50                                  | 479.90 | 470.70 | 465.25 | 456.10 | 446.95 | 441.45 | 432.30 | 423.35 | 409.25 | 400.45 | 395.20 | 386.35 | 377.55 | 4.20                  |
| 2,720.00 - 2,759.99                                     | 505.00                                  | 490.35 | 481.20 | 475.75 | 466.55 | 457.40 | 451.95 | 442.80 | 433.60 | 419.35 | 410.55 | 405.25 | 396.45 | 387.60 | 4.20                  |
| 2,760.00 - 2,799.99                                     | 515.45                                  | 500.85 | 491.65 | 486.20 | 477.05 | 467.90 | 462.40 | 453.25 | 444.10 | 429.45 | 420.60 | 415.35 | 406.55 | 397.70 | 4.20                  |
| 2,800.00 - 2,839.99                                     | 526.00                                  | 511.30 | 502.15 | 496.70 | 487.50 | 478.35 | 472.90 | 463.75 | 454.55 | 439.95 | 430.80 | 425.45 | 416.60 | 407.80 | 4.20                  |
| 2,840.00 - 2,879.99                                     | 536.85                                  | 521.80 | 512.60 | 507.15 | 498.00 | 488.85 | 483.35 | 474.20 | 465.05 | 450.40 | 441.25 | 435.80 | 426.70 | 417.90 | 4.20                  |
| 2,880.00 - 2,919.99                                     | 547.70                                  | 532.55 | 523.10 | 517.65 | 508.45 | 499.30 | 493.85 | 484.70 | 475.50 | 460.90 | 451.75 | 446.25 | 437.10 | 427.95 | 4.20                  |
| 2,920.00 - 2,959.99                                     | 558.55                                  | 543.40 | 533.90 | 528.25 | 518.95 | 509.80 | 504.35 | 495.15 | 486.00 | 471.35 | 462.20 | 456.75 | 447.60 | 438.40 | 4.35                  |
| 2,960.00 - 2,999.99                                     | 569.45                                  | 554.25 | 544.75 | 539.10 | 529.60 | 520.25 | 514.80 | 505.65 | 496.45 | 481.85 | 472.70 | 467.20 | 458.05 | 448.90 | 4.35                  |
| 3,000.00 - 3,039.99                                     | 580.30                                  | 565.15 | 555.65 | 549.95 | 540.45 | 530.95 | 525.30 | 516.10 | 506.95 | 492.30 | 483.15 | 477.70 | 468.55 | 459.35 | 4.35                  |
| 3,040.00 - 3,079.99                                     | 591.15                                  | 576.00 | 566.50 | 560.85 | 551.35 | 541.80 | 536.15 | 526.65 | 517.40 | 502.80 | 493.65 | 488.20 | 479.00 | 469.85 | 4.35                  |
| 3,080.00 - 3,119.99                                     | 602.05                                  | 586.85 | 577.35 | 571.70 | 562.20 | 552.70 | 547.05 | 537.50 | 528.00 | 513.25 | 504.10 | 498.65 | 489.50 | 480.30 | 4.35                  |
| 3,120.00 - 3,159.99                                     | 612.90                                  | 597.75 | 588.20 | 582.55 | 573.05 | 563.55 | 557.90 | 548.40 | 538.90 | 523.75 | 514.60 | 509.15 | 499.95 | 490.80 | 4.35                  |
| 3,160.00 - 3,199.99                                     | 623.75                                  | 608.60 | 599.10 | 593.45 | 583.90 | 574.40 | 568.75 | 559.25 | 549.75 | 534.60 | 525.10 | 519.60 | 510.45 | 501.25 | 4.35                  |
| 3,200.00 - 3,239.99                                     | 634.60                                  | 619.45 | 609.95 | 604.30 | 594.80 | 585.30 | 579.60 | 570.10 | 560.60 | 545.45 | 535.95 | 530.30 | 520.90 | 511.75 | 4.35                  |
| 3,240.00 - 3,279.99                                     | 645.70                                  | 630.30 | 620.80 | 615.15 | 605.65 | 596.15 | 590.50 | 581.00 | 571.45 | 556.30 | 546.80 | 541.15 | 531.65 | 522.20 | 4.35                  |
| 3,280.00 - 3,319.99                                     | 656.95                                  | 641.25 | 631.70 | 626.00 | 616.50 | 607.00 | 601.35 | 591.85 | 582.35 | 567.15 | 557.65 | 552.00 | 542.50 | 533.00 | 4.55                  |
| 3,320.00 - 3,359.99                                     | 668.20                                  | 652.50 | 642.65 | 636.90 | 627.40 | 617.85 | 612.20 | 602.70 | 593.20 | 578.05 | 568.55 | 562.85 | 553.35 | 543.85 | 4.55                  |
| 3,360.00 - 3,399.99                                     | 679.45                                  | 663.75 | 653.90 | 648.05 | 638.25 | 628.75 | 623.10 | 613.55 | 604.05 | 588.90 | 579.40 | 573.75 | 564.25 | 554.75 | 4.55                  |
| 3,400.00 - 3,439.99                                     | 690.70                                  | 675.00 | 665.15 | 659.30 | 649.45 | 639.60 | 633.95 | 624.45 | 614.95 | 599.75 | 590.25 | 584.60 | 575.10 | 565.60 | 4.55                  |
| 3,440.00 - 3,479.99                                     | 701.95                                  | 686.25 | 676.40 | 670.55 | 660.70 | 650.85 | 645.00 | 635.30 | 625.60 | 610.65 | 601.10 | 595.45 | 585.95 | 576.45 | 4.55                  |
| 3,480.00 - 3,519.99                                     | 713.20                                  | 697.50 | 687.65 | 681.80 | 671.95 | 662.10 | 656.25 | 646.40 | 636.65 | 621.50 | 612.00 | 606.35 | 596.80 | 587.30 | 4.55                  |
| 3,520.00 - 3,559.99                                     | 724.45                                  | 708.75 | 698.90 | 693.05 | 683.20 | 673.35 | 667.50 | 657.65 | 647.80 | 632.35 | 622.85 | 617.20 | 607.70 | 598.20 | 4.55                  |
| 3,560.00 - 3,599.99                                     | 735.70                                  | 720.00 | 710.15 | 704.30 | 694.45 | 684.60 | 678.75 | 668.90 | 659.05 | 643.35 | 633.70 | 628.05 | 618.55 | 609.05 | 4.55                  |
| 3,600.00 - 3,639.99                                     | 746.95                                  | 731.25 | 721.40 | 715.55 | 705.70 | 695.85 | 690.00 | 680.15 | 670.30 | 654.60 | 644.75 | 639.90 | 629.40 | 619.90 | 4.55                  |
| 3,640.00 - 3,679.99                                     | 758.20                                  | 742.50 | 732.65 | 726.80 | 716.95 | 707.10 | 701.25 | 691.40 | 681.55 | 665.85 | 656.00 | 650.15 | 640.30 | 630.75 | 4.55                  |
| 3,680.00 - 3,719.99                                     | 769.45                                  | 753.75 | 743.90 | 738.05 | 728.20 | 718.35 | 712.50 | 702.65 | 692.80 | 677.10 | 667.25 | 661.40 | 651.55 | 641.70 | 4.60                  |
| 3,720.00 - 3,759.99                                     | 780.65                                  | 765.00 | 755.15 | 749.30 | 739.45 | 729.60 | 723.75 | 713.90 | 704.05 | 688.35 | 678.50 | 672.65 | 662.80 | 652.95 | 4.65                  |
| 3,760.00 - 3,799.99                                     | 792.50                                  | 776.25 | 766.45 | 760.55 | 750.70 | 740.85 | 735.00 | 725.15 | 715.30 | 699.60 | 689.75 | 683.90 | 674.05 | 664.20 | 4.65                  |
| 3,800.00 - 3,839.99                                     | 804.15                                  | 787.90 | 777.70 | 771.80 | 761.95 | 752.15 | 746.25 | 736.40 | 726.55 | 710.85 | 701.00 | 695.15 | 685.30 | 675.45 | 4.65                  |
| 3,840.00 - 3,879.99                                     | 815.80                                  | 799.55 | 789.35 | 783.30 | 773.20 | 763.40 | 757.50 | 747.65 | 737.85 | 722.10 | 712.25 | 706.40 | 696.55 | 686.70 | 4.65                  |
| 3,880.00 - 3,919.99                                     | 827.40                                  | 811.15 | 801.00 | 794.90 | 784.75 | 774.65 | 768.75 | 758.90 | 749.10 | 733.35 | 723.55 | 717.65 | 707.80 | 698.00 | 4.70                  |
| 3,920.00 - 3,959.99                                     | 839.05                                  | 822.80 | 812.60 | 806.55 | 796.40 | 786.20 | 780.15 | 770.20 | 760.35 | 744.60 | 734.80 | 728.90 | 719.05 | 709.25 | 4.70                  |
| 3,960.00 - 3,999.99                                     | 850.70                                  | 834.45 | 824.25 | 818.20 | 808.00 | 797.65 | 791.75 | 781.60 | 771.60 | 755.90 | 746.05 | 740.15 | 730.35 | 720.50 | 4.70                  |
| 4,000.00 - 4,039.99                                     | 862.35                                  | 846.10 | 835.90 | 829.85 | 819.65 | 809.45 | 803.40 | 793.20 | 783.05 | 767.15 | 757.30 | 751.40 | 741.60 | 731.75 | 4.70                  |
| 4,040.00 - 4,079.99                                     | 874.00                                  | 857.75 | 847.55 | 841.50 | 831.30 | 821.10 | 815.05 | 804.85 | 794.70 | 778.45 | 768.55 | 762.70 | 752.85 | 743.00 | 4.70                  |

TABLE 16

12 PAY PERIODS PER YEAR

27

| Pay subject to deduction<br>use the appropriate bracket | IF CODE ON THE EMPLOYEE'S TPD-1 FORM IS |         |         |         |         |         |         |         |         |         |         |         |         |         |      | See note on<br>page 9 |
|---|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|-----------------------|
|   | A                                       | B       | C       | D       | E       | F       | G       | H       | I       | J       | K       | L       | M       | N       |      |                       |
|   | DEDUCT FROM EACH PAY                    |         |         |         |         |         |         |         |         |         |         |         |         |         |      |                       |
|   |   |         |         |         |         |         |         |         |         |         |         |         |         |         | Z    |                       |
| 4,080.00 - 4,119.99                                     | 885.60                                  | 869.35  | 859.20  | 853.10  | 842.95  | 832.75  | 826.70  | 816.50  | 806.30  | 790.05  | 779.90  | 773.95  | 764.10  | 754.25  | 4.70 |                       |
| 4,120.00 - 4,159.99                                     | 897.25                                  | 881.00  | 870.80  | 864.75  | 854.60  | 844.40  | 838.35  | 828.15  | 817.95  | 801.70  | 791.55  | 785.45  | 775.35  | 765.50  | 4.70 |                       |
| 4,160.00 - 4,199.99                                     | 908.90                                  | 892.65  | 882.45  | 876.40  | 866.20  | 856.05  | 849.95  | 839.80  | 829.60  | 813.35  | 803.15  | 797.10  | 786.90  | 776.75  | 4.70 |                       |
| 4,200.00 - 4,239.99                                     | 920.55                                  | 904.30  | 894.10  | 888.05  | 877.85  | 867.65  | 861.60  | 851.40  | 841.25  | 825.00  | 814.80  | 808.75  | 798.55  | 788.35  | 4.85 |                       |
| 4,240.00 - 4,279.99                                     | 932.20                                  | 915.95  | 905.75  | 899.70  | 889.50  | 879.30  | 873.25  | 863.05  | 852.90  | 836.65  | 826.45  | 820.40  | 810.20  | 800.00  | 4.85 |                       |
| 4,280.00 - 4,319.99                                     | 943.90                                  | 927.55  | 917.40  | 911.30  | 901.15  | 890.95  | 884.90  | 874.70  | 864.50  | 848.25  | 838.10  | 832.00  | 821.85  | 811.65  | 4.85 |                       |
| 4,320.00 - 4,359.99                                     | 955.95                                  | 939.20  | 929.00  | 922.95  | 912.80  | 902.60  | 896.55  | 886.35  | 876.15  | 859.90  | 849.75  | 843.65  | 833.50  | 823.30  | 4.85 |                       |
| 4,360.00 - 4,399.99                                     | 967.95                                  | 951.15  | 940.65  | 934.60  | 924.40  | 914.25  | 908.15  | 898.00  | 887.80  | 871.55  | 861.35  | 855.30  | 845.10  | 834.95  | 4.85 |                       |
| 4,400.00 - 4,439.99                                     | 980.00                                  | 963.20  | 952.65  | 946.40  | 936.05  | 925.85  | 919.80  | 909.60  | 899.45  | 883.20  | 873.00  | 866.95  | 856.75  | 846.55  | 4.85 |                       |
| 4,440.00 - 4,479.99                                     | 992.00                                  | 975.20  | 964.70  | 958.45  | 947.90  | 937.50  | 931.45  | 921.25  | 911.10  | 894.85  | 884.65  | 878.60  | 868.40  | 858.20  | 4.85 |                       |
| 4,480.00 - 4,519.99                                     | 1004.05                                 | 987.25  | 976.75  | 970.45  | 959.95  | 949.40  | 943.15  | 932.90  | 922.70  | 906.45  | 896.30  | 890.20  | 880.05  | 869.85  | 4.85 |                       |
| 4,520.00 - 4,559.99                                     | 1016.05                                 | 999.30  | 988.75  | 982.50  | 971.95  | 961.45  | 955.20  | 944.65  | 934.35  | 918.10  | 907.95  | 901.85  | 891.70  | 881.50  | 4.85 |                       |
| 4,560.00 - 4,599.99                                     | 1028.10                                 | 1011.30 | 1000.80 | 994.50  | 984.00  | 973.45  | 967.20  | 956.70  | 946.15  | 929.75  | 919.55  | 913.50  | 903.30  | 893.15  | 4.85 |                       |
| 4,600.00 - 4,639.99                                     | 1040.15                                 | 1023.35 | 1012.80 | 1006.55 | 996.00  | 985.50  | 979.25  | 968.70  | 958.20  | 941.40  | 931.20  | 925.15  | 914.95  | 904.75  | 4.85 |                       |
| 4,640.00 - 4,679.99                                     | 1052.15                                 | 1035.35 | 1024.85 | 1018.55 | 1008.05 | 997.55  | 991.25  | 980.75  | 970.20  | 953.40  | 942.90  | 936.80  | 926.60  | 916.40  | 4.85 |                       |
| 4,680.00 - 4,719.99                                     | 1064.20                                 | 1047.40 | 1036.85 | 1030.60 | 1020.10 | 1009.55 | 1003.30 | 992.75  | 982.25  | 965.45  | 954.95  | 948.65  | 938.25  | 928.05  | 4.85 |                       |
| 4,720.00 - 4,759.99                                     | 1076.20                                 | 1059.40 | 1048.90 | 1042.65 | 1032.10 | 1021.60 | 1015.30 | 1004.80 | 994.25  | 977.50  | 966.95  | 960.70  | 950.15  | 939.70  | 4.85 |                       |
| 4,760.00 - 4,799.99                                     | 1088.25                                 | 1071.45 | 1060.90 | 1054.65 | 1044.15 | 1033.60 | 1027.35 | 1016.80 | 1006.30 | 989.50  | 979.00  | 972.70  | 962.20  | 951.65  | 5.00 |                       |
| 4,800.00 - 4,839.99                                     | 1100.25                                 | 1083.50 | 1072.95 | 1066.70 | 1056.15 | 1045.65 | 1039.35 | 1028.85 | 1018.30 | 1001.55 | 991.00  | 984.75  | 974.20  | 963.70  | 5.00 |                       |
| 4,840.00 - 4,879.99                                     | 1112.30                                 | 1095.50 | 1085.00 | 1078.70 | 1068.20 | 1057.65 | 1051.40 | 1040.90 | 1030.35 | 1013.55 | 1003.05 | 996.75  | 986.25  | 975.70  | 5.00 |                       |
| 4,880.00 - 4,919.99                                     | 1124.30                                 | 1107.55 | 1097.00 | 1090.75 | 1080.20 | 1069.70 | 1063.45 | 1052.90 | 1042.40 | 1025.60 | 1015.05 | 1008.80 | 998.30  | 987.75  | 5.00 |                       |
| 4,920.00 - 4,959.99                                     | 1136.35                                 | 1119.55 | 1109.05 | 1102.75 | 1092.25 | 1081.70 | 1075.45 | 1064.95 | 1054.40 | 1037.60 | 1027.10 | 1020.85 | 1010.30 | 999.80  | 5.05 |                       |
| 4,960.00 - 4,999.99                                     | 1148.70                                 | 1131.60 | 1121.05 | 1114.80 | 1104.25 | 1093.75 | 1087.50 | 1076.95 | 1066.45 | 1049.65 | 1039.10 | 1032.85 | 1022.35 | 1011.80 | 5.05 |                       |
| 5,000.00 - 5,039.99                                     | 1161.15                                 | 1143.80 | 1133.10 | 1126.85 | 1116.30 | 1105.80 | 1099.50 | 1089.00 | 1078.45 | 1061.70 | 1051.15 | 1044.90 | 1034.35 | 1023.85 | 5.05 |                       |
| 5,040.00 - 5,079.99                                     | 1173.55                                 | 1156.25 | 1145.35 | 1138.90 | 1128.35 | 1117.80 | 1111.55 | 1101.00 | 1090.50 | 1073.70 | 1063.20 | 1056.90 | 1046.40 | 1035.85 | 5.05 |                       |
| 5,080.00 - 5,119.99                                     | 1185.95                                 | 1168.65 | 1157.80 | 1151.30 | 1140.45 | 1129.65 | 1123.55 | 1113.05 | 1102.50 | 1085.75 | 1075.20 | 1068.95 | 1058.40 | 1047.90 | 5.05 |                       |
| 5,120.00 - 5,159.99                                     | 1198.40                                 | 1181.05 | 1170.20 | 1163.75 | 1152.85 | 1142.00 | 1135.60 | 1125.05 | 1114.55 | 1097.75 | 1087.25 | 1080.95 | 1070.45 | 1059.90 | 5.05 |                       |
| 5,160.00 - 5,199.99                                     | 1210.80                                 | 1193.45 | 1182.60 | 1176.15 | 1165.30 | 1154.40 | 1147.95 | 1137.10 | 1126.60 | 1109.60 | 1099.25 | 1093.00 | 1082.45 | 1071.95 | 5.05 |                       |

# TABLE-16 A

## TAX DEDUCTIONS FOR LARGER INCOME BASED ON ANNUAL PAY

\* Multiply pay for period by number of periods in full year and subtract personal exemptions per TPD1.

| PAY SUBJECT TO DEDUCTION | 52<br>PAY PERIODS<br>1 | 26<br>PAY PERIODS<br>2 | 24<br>PAY PERIODS<br>3 | 12<br>PAY PERIODS<br>4 |
|--------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 50,000. - \$ 50,199.  | \$234.30               | \$ 468.60              | \$ 507.60              | \$1,015.30             |
| 50,200. - 50,399.        | 235.50                 | 470.90                 | 510.20                 | 1,020.30               |
| 50,400. - 50,599.        | 236.60                 | 473.20                 | 512.70                 | 1,025.30               |
| 50,600. - 50,799.        | 237.80                 | 475.50                 | 515.20                 | 1,030.30               |
| 50,800. - 50,999.        | 238.90                 | 477.90                 | 517.70                 | 1,035.30               |
| 51,000. - 51,199.        | 240.10                 | 480.20                 | 520.20                 | 1,040.40               |
| 51,200. - 51,399.        | 241.20                 | 482.50                 | 522.70                 | 1,045.40               |
| 51,400. - 51,599.        | 242.40                 | 484.80                 | 525.20                 | 1,050.40               |
| 51,600. - 51,799.        | 243.60                 | 487.10                 | 527.70                 | 1,055.40               |
| 51,800. - 51,999.        | 244.70                 | 489.40                 | 530.20                 | 1,060.40               |
| 52,000. - 52,199.        | 245.90                 | 491.70                 | 532.70                 | 1,065.40               |
| 52,200. - 52,399.        | 247.00                 | 494.00                 | 535.20                 | 1,070.40               |
| 52,400. - 52,599.        | 248.20                 | 496.40                 | 537.70                 | 1,075.40               |
| 52,600. - 52,799.        | 249.30                 | 498.70                 | 540.20                 | 1,080.40               |
| 52,800. - 52,999.        | 250.50                 | 501.00                 | 542.70                 | 1,085.50               |
| 53,000. - 53,199.        | 251.60                 | 503.30                 | 545.20                 | 1,090.50               |
| 53,200. - 53,399.        | 252.80                 | 505.60                 | 547.70                 | 1,095.50               |
| 53,400. - 53,599.        | 254.00                 | 507.90                 | 550.20                 | 1,100.50               |
| 53,600. - 53,799.        | 255.10                 | 510.20                 | 552.80                 | 1,105.50               |
| 53,800. - 53,999.        | 256.30                 | 512.50                 | 555.30                 | 1,110.50               |
| 54,000. - 54,399.        | 258.00                 | 516.00                 | 559.00                 | 1,118.00               |
| 54,400. - 54,799.        | 260.30                 | 520.60                 | 564.00                 | 1,128.10               |
| 54,800. - 55,199.        | 262.60                 | 525.30                 | 569.00                 | 1,138.10               |
| 55,200. - 55,599.        | 265.00                 | 530.00                 | 574.20                 | 1,148.40               |
| 55,600. - 55,999.        | 267.40                 | 534.80                 | 579.40                 | 1,158.80               |
| 56,000. - 56,399.        | 269.80                 | 539.60                 | 584.60                 | 1,169.10               |
| 56,400. - 56,799.        | 272.20                 | 544.40                 | 589.70                 | 1,179.50               |
| 56,800. - 57,199.        | 274.60                 | 549.10                 | 594.90                 | 1,189.80               |
| 57,200. - 57,599.        | 277.00                 | 553.90                 | 600.10                 | 1,200.20               |
| 57,600. - 57,999.        | 279.30                 | 558.70                 | 605.30                 | 1,210.50               |
| 58,000. - 58,399.        | 281.70                 | 563.50                 | 610.40                 | 1,220.90               |
| 58,400. - 58,799.        | 284.10                 | 568.20                 | 615.60                 | 1,231.20               |
| 58,800. - 59,199.        | 286.50                 | 573.00                 | 620.80                 | 1,241.60               |
| 59,200. - 59,599.        | 288.90                 | 577.80                 | 625.90                 | 1,251.90               |
| 59,600. - 59,999.        | 291.30                 | 582.60                 | 631.10                 | 1,262.20               |
| 60,000. - 60,399.        | 293.70                 | 587.30                 | 636.30                 | 1,272.60               |
| 60,400. - 60,799.        | 296.10                 | 592.10                 | 641.50                 | 1,282.90               |
| 60,800. - 61,199.        | 298.50                 | 596.90                 | 646.60                 | 1,293.30               |
| 61,200. - 61,599.        | 300.90                 | 601.70                 | 651.90                 | 1,303.70               |
| 61,600. - 61,999.        | 303.30                 | 606.60                 | 657.20                 | 1,314.40               |
| 62,000. - 62,399.        | 305.80                 | 611.60                 | 662.50                 | 1,325.10               |
| 62,400. - 62,799.        | 308.20                 | 616.50                 | 667.90                 | 1,335.70               |
| 62,800. - 63,199.        | 310.70                 | 621.40                 | 673.20                 | 1,346.40               |
| 63,200. - 63,599.        | 313.20                 | 626.30                 | 678.50                 | 1,357.10               |
| 63,600. - 63,999.        | 315.60                 | 631.30                 | 683.90                 | 1,367.70               |

| PAY SUBJECT TO DEDUCTION | 52<br>PAY PERIODS<br>1 | 26<br>PAY PERIODS<br>2 | 24<br>PAY PERIODS<br>3 | 12<br>PAY PERIODS<br>4 |
|--------------------------|------------------------|------------------------|------------------------|------------------------|
| 64,000. - 64,399.        | 318.10                 | 636.20                 | 689.20                 | 1,378.40               |
| 64,400. - 64,799.        | 320.60                 | 641.10                 | 694.50                 | 1,389.10               |
| 64,800. - 65,199.        | 323.00                 | 646.00                 | 699.90                 | 1,399.70               |
| 65,200. - 65,599.        | 325.50                 | 651.00                 | 705.20                 | 1,410.40               |
| 65,600. - 65,999.        | 327.90                 | 655.90                 | 710.50                 | 1,421.10               |
| 66,000. - 66,399.        | 330.40                 | 660.80                 | 715.90                 | 1,431.80               |
| 66,400. - 66,799.        | 332.90                 | 665.70                 | 721.20                 | 1,442.40               |
| 66,800. - 67,199.        | 335.30                 | 670.70                 | 726.50                 | 1,453.10               |
| 67,200. - 67,599.        | 337.80                 | 675.60                 | 731.90                 | 1,463.80               |
| 67,600. - 67,999.        | 340.30                 | 680.50                 | 737.20                 | 1,474.40               |
| 68,000. - 68,399.        | 342.70                 | 685.40                 | 742.60                 | 1,485.10               |
| 68,400. - 68,799.        | 345.20                 | 690.40                 | 747.90                 | 1,495.80               |
| 68,800. - 69,199.        | 347.60                 | 695.30                 | 753.20                 | 1,506.40               |
| 69,200. - 69,599.        | 350.10                 | 700.20                 | 758.60                 | 1,517.10               |
| 69,600. - 69,999.        | 352.60                 | 705.10                 | 763.90                 | 1,527.80               |
| 70,000. - 70,399.        | 355.00                 | 710.10                 | 769.20                 | 1,538.50               |
| 70,400. - 70,799.        | 357.50                 | 715.00                 | 774.60                 | 1,549.10               |
| 70,800. - 71,199.        | 360.00                 | 719.90                 | 779.90                 | 1,559.80               |
| 71,200. - 71,599.        | 362.40                 | 724.80                 | 785.20                 | 1,570.50               |
| 71,600. - 71,999.        | 364.90                 | 729.80                 | 790.60                 | 1,581.10               |
| 72,000. - 72,399.        | 367.30                 | 734.70                 | 795.90                 | 1,591.80               |
| 72,400. - 72,799.        | 369.80                 | 739.60                 | 801.20                 | 1,602.50               |
| 72,800. - 73,199.        | 372.30                 | 744.50                 | 806.60                 | 1,613.10               |
| 73,200. - 73,599.        | 374.70                 | 749.50                 | 811.90                 | 1,623.80               |
| 73,600. - 73,999.        | 377.20                 | 754.40                 | 817.20                 | 1,634.50               |
| 74,000. - 74,399.        | 379.70                 | 759.30                 | 822.60                 | 1,645.20               |
| 74,400. - 74,799.        | 382.10                 | 764.20                 | 827.90                 | 1,655.80               |
| 74,800. - 75,199.        | 384.60                 | 769.10                 | 833.20                 | 1,666.50               |
| 75,200. - 75,599.        | 387.00                 | 774.10                 | 838.60                 | 1,677.20               |
| 75,600. - 75,999.        | 389.50                 | 779.00                 | 843.90                 | 1,687.80               |
| 76,000. - 76,399.        | 392.00                 | 783.90                 | 849.30                 | 1,698.50               |
| 76,400. - 76,799.        | 394.40                 | 788.80                 | 854.60                 | 1,709.20               |
| 76,800. - 77,199.        | 396.90                 | 793.80                 | 859.90                 | 1,719.80               |
| 77,200. - 77,599.        | 399.30                 | 798.70                 | 865.30                 | 1,730.50               |
| 77,600. - 77,999.        | 401.80                 | 803.60                 | 870.60                 | 1,741.20               |
| 78,000. - 78,399.        | 404.30                 | 808.50                 | 875.90                 | 1,751.90               |
| 78,400. - 78,799.        | 406.70                 | 813.50                 | 881.30                 | 1,762.50               |
| 78,800. - 79,199.        | 409.20                 | 818.40                 | 886.60                 | 1,773.20               |
| 79,200. - 79,599.        | 411.70                 | 823.30                 | 891.90                 | 1,783.90               |
| 79,600. - 79,999.        | 414.10                 | 828.20                 | 897.30                 | 1,794.50               |
| 80,000. - 80,399.        | 416.60                 | 833.20                 | 902.60                 | 1,805.20               |
| 80,400. - 80,799.        | 419.00                 | 838.10                 | 907.90                 | 1,815.90               |
| 80,800. - 81,199.        | 421.50                 | 843.00                 | 913.30                 | 1,826.50               |
| 81,200. - 81,599.        | 424.00                 | 847.90                 | 918.60                 | 1,837.20               |
| 81,600. - 81,999.        | 426.40                 | 852.90                 | 923.90                 | 1,847.90               |

# TABLE-16 A

## TAX DEDUCTIONS FOR LARGER INCOME BASED ON ANNUAL PAY

• Multiply pay for period by number of periods in full year and subtract personal exemptions per TPD1.

| PAY SUBJECT TO DEDUCTION | 52<br>PAY PERIODS | 26<br>PAY PERIODS | 24<br>PAY PERIODS | 12<br>PAY PERIODS |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | 1                 | 2                 | 3                 | 4                 |
| 82,000. - 82,399.        | 428.90            | 857.80            | 929.30            | 1,858.60          |
| 82,400. - 82,799.        | 431.40            | 862.70            | 934.60            | 1,869.20          |
| 82,800. - 83,199.        | 433.80            | 867.60            | 939.90            | 1,879.90          |
| 83,200. - 83,599.        | 436.30            | 872.60            | 945.30            | 1,890.60          |
| 83,600. - 83,999.        | 438.70            | 877.50            | 950.60            | 1,901.20          |
| 84,000. - 84,399.        | 441.20            | 882.40            | 956.00            | 1,911.90          |
| 84,400. - 84,799.        | 443.70            | 887.30            | 961.30            | 1,922.60          |
| 84,800. - 85,199.        | 446.10            | 892.30            | 966.60            | 1,933.20          |
| 85,200. - 85,599.        | 448.60            | 897.20            | 972.00            | 1,943.90          |
| 85,600. - 85,999.        | 451.10            | 902.10            | 977.30            | 1,954.60          |
| 86,000. - 86,399.        | 453.50            | 907.00            | 982.60            | 1,965.30          |
| 86,400. - 86,799.        | 456.00            | 912.00            | 988.00            | 1,975.90          |
| 86,800. - 87,199.        | 458.40            | 916.90            | 993.30            | 1,986.60          |
| 87,200. - 87,599.        | 460.90            | 921.80            | 998.60            | 1,997.30          |
| 87,600. - 87,999.        | 463.40            | 926.70            | 1,004.00          | 2,007.90          |
| 88,000. - 88,399.        | 465.80            | 931.70            | 1,009.30          | 2,018.60          |
| 88,400. - 88,799.        | 468.30            | 936.60            | 1,014.60          | 2,029.30          |
| 88,800. - 89,199.        | 470.80            | 941.50            | 1,020.00          | 2,039.90          |
| 89,200. - 89,599.        | 473.20            | 946.40            | 1,025.30          | 2,050.60          |
| 89,600. - 89,999.        | 475.70            | 951.40            | 1,030.60          | 2,061.30          |
| 90,000. - 90,399.        | 478.10            | 956.30            | 1,036.00          | 2,072.00          |
| 90,400. - 90,799.        | 480.60            | 961.20            | 1,041.30          | 2,082.60          |
| 90,800. - 91,199.        | 483.10            | 966.10            | 1,046.60          | 2,093.30          |
| 91,200. - 91,599.        | 485.50            | 971.10            | 1,052.00          | 2,104.00          |
| 91,600. - 91,999.        | 488.00            | 976.00            | 1,057.30          | 2,114.60          |
| 92,000. - 92,399.        | 490.50            | 980.90            | 1,062.70          | 2,125.30          |
| 92,400. - 92,799.        | 492.90            | 985.80            | 1,068.00          | 2,136.00          |
| 92,800. - 93,199.        | 495.40            | 990.80            | 1,073.30          | 2,146.60          |
| 93,200. - 93,599.        | 497.80            | 995.70            | 1,078.70          | 2,157.30          |
| 93,600. - 93,999.        | 500.30            | 1,000.60          | 1,084.00          | 2,168.00          |
| 94,000. - 94,399.        | 502.80            | 1,005.50          | 1,089.30          | 2,178.70          |
| 94,400. - 94,799.        | 505.20            | 1,010.50          | 1,094.70          | 2,189.30          |
| 94,800. - 95,199.        | 507.70            | 1,015.40          | 1,100.00          | 2,200.00          |
| 95,200. - 95,599.        | 510.20            | 1,020.30          | 1,105.30          | 2,210.70          |
| 95,600. - 95,999.        | 512.60            | 1,025.20          | 1,110.70          | 2,221.30          |
| 96,000. - 96,399.        | 515.10            | 1,030.20          | 1,116.00          | 2,232.00          |
| 96,400. - 96,799.        | 517.50            | 1,035.10          | 1,121.30          | 2,242.70          |
| 96,800. - 97,199.        | 520.00            | 1,040.00          | 1,126.70          | 2,253.30          |
| 97,200. - 97,599.        | 522.50            | 1,044.90          | 1,132.00          | 2,264.00          |
| 97,600. - 97,999.        | 524.90            | 1,049.90          | 1,137.30          | 2,274.70          |
| 98,000. - 98,399.        | 527.40            | 1,054.80          | 1,142.70          | 2,285.40          |
| 98,400. - 98,799.        | 529.90            | 1,059.70          | 1,148.00          | 2,296.00          |
| 98,800. - 99,199.        | 532.30            | 1,064.60          | 1,153.30          | 2,306.70          |
| 99,200. - 99,599.        | 534.80            | 1,069.60          | 1,158.70          | 2,317.40          |
| 99,600. - 99,999.        | 537.20            | 1,074.50          | 1,164.00          | 2,328.00          |

| PAY SUBJECT TO DEDUCTION | 52<br>PAY PERIODS | 26<br>PAY PERIODS | 24<br>PAY PERIODS | 12<br>PAY PERIODS |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | 1                 | 2                 | 3                 | 4                 |
| 100,000. - 100,399.      | 539.70            | 1,079.40          | 1,169.40          | 2,338.70          |
| 100,400. - 100,799.      | 542.20            | 1,084.30          | 1,174.70          | 2,349.40          |
| 100,800. - 101,199.      | 544.60            | 1,089.20          | 1,180.00          | 2,360.00          |
| 101,200. - 101,599.      | 547.10            | 1,094.20          | 1,185.40          | 2,370.70          |
| 101,600. - 101,999.      | 549.50            | 1,099.10          | 1,190.70          | 2,381.40          |
| 102,000. - 102,399.      | 552.00            | 1,104.00          | 1,196.00          | 2,392.10          |
| 102,400. - 102,799.      | 554.50            | 1,108.90          | 1,201.40          | 2,402.70          |
| 102,800. - 103,199.      | 556.90            | 1,113.90          | 1,206.70          | 2,413.40          |
| 103,200. - 103,599.      | 559.40            | 1,118.80          | 1,212.00          | 2,424.10          |
| 103,600. - 103,999.      | 561.90            | 1,123.70          | 1,217.40          | 2,434.70          |
| 104,000. - 104,399.      | 564.30            | 1,128.60          | 1,222.70          | 2,445.40          |
| 104,400. - 104,799.      | 566.80            | 1,133.60          | 1,228.00          | 2,456.10          |
| 104,800. - 105,199.      | 569.20            | 1,138.50          | 1,233.40          | 2,466.70          |
| 105,200. - 105,599.      | 571.70            | 1,143.40          | 1,238.70          | 2,477.40          |
| 105,600. - 105,999.      | 574.20            | 1,148.30          | 1,244.00          | 2,488.10          |
| 106,000. - 106,399.      | 576.60            | 1,153.30          | 1,249.40          | 2,498.80          |
| 106,400. - 106,799.      | 579.10            | 1,158.20          | 1,254.70          | 2,509.40          |
| 106,800. - 107,199.      | 581.60            | 1,163.10          | 1,260.00          | 2,520.10          |
| 107,200. - 107,599.      | 584.00            | 1,168.00          | 1,265.40          | 2,530.80          |
| 107,600. - 107,999.      | 586.50            | 1,173.00          | 1,270.70          | 2,541.40          |
| 108,000. - 108,399.      | 588.90            | 1,177.90          | 1,276.10          | 2,552.10          |
| 108,400. - 108,799.      | 591.40            | 1,182.40          | 1,281.40          | 2,562.80          |
| 108,800. - 109,199.      | 593.90            | 1,187.70          | 1,286.70          | 2,573.40          |
| 109,200. - 109,599.      | 596.30            | 1,192.70          | 1,292.10          | 2,584.10          |
| 109,600. - 109,999.      | 598.80            | 1,197.60          | 1,297.40          | 2,594.80          |
| 110,000. - 110,399.      | 601.30            | 1,202.50          | 1,302.70          | 2,605.50          |
| 110,400. - 110,799.      | 603.70            | 1,207.40          | 1,308.10          | 2,616.10          |
| 110,800. - 111,199.      | 606.20            | 1,212.40          | 1,313.40          | 2,626.80          |
| 111,200. - 111,599.      | 608.60            | 1,217.30          | 1,318.70          | 2,637.50          |
| 111,600. - 111,999.      | 611.10            | 1,222.20          | 1,324.10          | 2,648.10          |
| 112,000. - 112,399.      | 613.60            | 1,227.10          | 1,329.40          | 2,658.80          |
| 112,400. - 112,799.      | 616.00            | 1,232.10          | 1,334.70          | 2,669.50          |
| 112,800. - 113,199.      | 618.50            | 1,237.00          | 1,340.10          | 2,680.10          |
| 113,200. - 113,599.      | 621.00            | 1,241.90          | 1,345.40          | 2,690.80          |
| 113,600. - 113,999.      | 623.40            | 1,246.80          | 1,350.70          | 2,701.50          |
| 114,000. - 114,399.      | 625.90            | 1,251.80          | 1,356.10          | 2,712.20          |
| 114,400. - 114,799.      | 628.30            | 1,256.70          | 1,361.40          | 2,722.80          |
| 114,800. - 115,199.      | 630.80            | 1,261.60          | 1,366.70          | 2,733.50          |
| 115,200. - 115,599.      | 633.30            | 1,266.50          | 1,372.10          | 2,744.20          |
| 115,600. - 115,999.      | 635.70            | 1,271.50          | 1,377.40          | 2,754.80          |
| 116,000. - 116,399.      | 638.20            | 1,276.40          | 1,382.80          | 2,765.50          |
| 116,400. - 116,799.      | 640.70            | 1,281.30          | 1,388.10          | 2,776.20          |
| 116,800. - 117,199.      | 643.10            | 1,286.20          | 1,393.40          | 2,786.80          |
| 117,200. - 117,599.      | 645.60            | 1,291.20          | 1,398.80          | 2,797.50          |
| 117,600. - 117,999.      | 648.00            | 1,296.10          | 1,404.10          | 2,808.20          |



**SCHEDULE B**

(ss. 130R2, R6, R55.1, R59, R69, R75.1, R76, 1086R24)

**CLASSES OF PROPERTY****Class 1**

(4%)

(ss. 130R8, R55.3, R56, R96)

Property, not included in any other class, that is :

- (a) a bridge ;
- (b) a canal ;
- (c) a culvert ;
- (d) a dam ;
- (e) a jetty acquired before 26 May 1976 ;
- (f) a mole acquired before 26 May 1976 ;
- (g) a road, sidewalk, aeroplane runway, parking area, storage area or similar surface construction, acquired before 26 May 1967 ;
- (h) railway track and grading, including components such as rails, ballast, ties and other track material :
  - i. that is not part of a railway system ; or
  - ii. that was acquired after 25 May 1976 ;
- (i) railway traffic control or signalling equipment acquired after 25 May 1976, including switching, block signalling, interlocking, crossing protection, detection, speed control or retarding equipment, but not including property that is principally electronic equipment or systems software therefor ; or
- (j) a subway or tunnel, acquired after 25 May 1976.

**Class 2**

(6%)

(ss. 130R6, R8, 130R56)

Property that is :

- (a) electrical generating equipment except as specified elsewhere in this Schedule ;
- (b) a pipe-line, other than gas or oil well equipment, unless, in the case of a pipeline for oil or natural gas, the Minister is or has been satisfied that the main source of supply for the pipeline will be or is likely to be exhausted within 15 years from the date on which operation of the pipeline commenced ;
- (c) the generating and distributing equipment and plant, including structures, of a producer or distributor of

electrical energy, except a property included in Class 10, 13, 14, 26 or 28 ;

(d) manufacturing and distributing equipment and plant, including structures, acquired primarily for the production or distribution of gas, except :

- i. a property included in Class 10, 13 or 14 ;
- ii. a property acquired for the purpose of processing or distributing gas that is normally distributed in portable containers ; or
- iii. a property acquired for the purpose of processing natural gas before delivery to a distribution system ;

(e) the distributing equipment and general plant, including structures, of a distributor of water, except a property included in Class 10, 13 or 14 ; or

(f) the production and distributing equipment and general plant, including structures, of a distributor of heat, except a property included in Class 10, 13 or 14.

O.C. 1981-80, Class 2 ; 1983-80, s. 43.

**Class 3**

(5%)

(ss. 130R6, R8, R33, R46, R55.3, R73)

Property not included in any other case, that is ;

- (a) a building or other structure, including component parts such as electric wiring, plumbing, sprinkler systems, air-conditioning equipment, heating equipment, lighting fixtures, elevators and escalators ;
- (b) a breadwater other than a wooden breakwater ;
- (c) a dock ;
- (d) a trestle ;
- (e) a windmill ;
- (f) a wharf ;
- (g) an addition or alteration made after 31 March 1967 but before 1979, to a building that would have been included in this Class during that period if it had not been included in Class 20 ;
- (h) a jetty acquired after 25 May 1976 ;

(i) a mole acquired after 25 May 1976; or

(j) telephone, telegraph or data communication equipment, acquired after 25 May 1976, that is a wire or cable or supporting equipment therefor, such as a pole, mast, tower, conduit, brace, crossarm, guy or insulator.

O.C. 1981-80, Class 3; 1983-80, s. 44.

#### **Class 4**

(6%)

(ss. 130R6, R69)

Property that would otherwise be included in another class in this Schedule, that is :

(a) a railway system or part thereof, except automotive equipment not designed to run on rails or tracks, that was acquired after the end of the taxpayers 1958 taxation year and before 26 May 1976; or

(b) a tramway or trolley bus system or a part thereof, except property included in Class 10, 13 or 14.

#### **Class 5**

(10%)

(s. 130R6)

A property that is included in Class 5 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

#### **Class 6**

(10%)

(ss. 130R6, R8, R33, R46, R55.3, R73)

Property, not included in any other class, that is :

(a) a building of frame, log, stucco on frame, galvanized iron or corrugated iron, including component parts such as electric wiring, plumbing, sprinkler systems, air-conditioning equipment, heating equipment, lighting fixtures, elevators and escalators, if the building :

i. was acquired by the taxpayer before 1979 and is not described in subparagraph ii or iii;

ii. is used by the taxpayer for the purpose of gaining or producing income from farming or fishing;

iii. has no footings or other base support below ground level; or

iv. was acquired by the taxpayer after 1978 and the installation of footings or any other base support begun before 1979, where the taxpayer was committed to acquiring it under a written agreement entered into before 1979, where the taxpayer commenced construction before 1979 or where construction was commenced under a written agreement entered into by the taxpayer before 1979;

(b) a wooden breakwater;

(c) a fence;

(d) a greenhouse;

(e) an oil and water storage tank;

(f) a railway tank car acquired before 26 May 1976;

(g) a wooden wharf;

(h) an aeroplane hangar acquired after the end of the taxpayer's 1958 taxation year;

(i) an addition or alteration made after 31 March 1967 but before 1979 to a building that would have been included in that class during that period if it had not been included in Class 20, or an addition or alteration made after 1978 that the taxpayer was required to make to such building under a written agreement entered into before 1979;

(j) a railway locomotive acquired after 25 May 1976, but not including an automobile railway car; or

(k) an addition or alteration made after 1978 to a building included in this class under subparagraph i of paragraph a, to the extent that the aggregate cost of such additions or alterations does not exceed 100 000 \$.

O.C. 1981-80, Class 6; 1983-80, s. 45.

#### **Class 7**

(15%)

(ss. 130R6, R85, 130R87)

Property that is :

(a) a canoe or rowboat;

(b) a scow;

(c) a vessel, but not including a vessel of a separate class prescribed by section 130R86;

(d) furniture, fittings and equipment attached to a property included in this Class, but not including radiocommunication equipment;

- (e) a spare engine for a property included in this Class ;
- (f) a marine railway ; or
- (g) a vessel under construction.

**Class 8**

(20%)

(s. 130R6, R8, R9, R33, R55.3, R73)

Property, that is not included in Class 2, 7, 9 or 30, that is :

(a) a structure that is manufacturing or processing machinery or equipment ;

(b) tangible property attached to a building and acquired solely for the purpose of :

- i. servicing, supporting or providing access to or egress from, machinery or equipment ;
- ii. manufacturing or processing ; or
- iii. any combination of the purposes prescribed in subparagraphs i and ii ;

(c) a building that is a kiln, tank or vat, acquired for the purpose of manufacturing or processing ;

(d) a building or other structure acquired after 19 February 1973 that is designed for preserving ensilage on a farm ;

(e) a building or other structure acquired after 19 February 1973 that is designed to store fresh fruit or fresh vegetables at a controlled level of temperature and humidity and to be used principally for such storages by or for the person by whom they were grown ;

(f) electrical generating equipment acquired after 25 May 1976, if :

- i. the taxpayer is not a person whose business is the production for the use of or distribution to others of electrical energy ;
- ii. the equipment is auxiliary to the taxpayer's main power supply ; and
- iii. the equipment is not used regularly as a source of supply ;

(g) electrical generating equipment, acquired after 25 May 1976, that has a maximum load capacity of not more than 15 kilowatts ;

(h) portable electrical generating equipment acquired after 25 May 1976 ;

(i) property not included in any other class that is radio-communication equipment acquired after 15 May 1976 ; or

(j) a tangible capital asset that is not included in another class in this Schedule except :

- i. an animal ;
- ii. a tree, shrub, herb or similar growing thing ;
- iii. a gas well ;
- iv. a mine ;
- v. an oil well ;
- vi. radium ;
- vii. a right of way ;
- viii. a timber limit ;
- ix. a tramway track ;
- x. land or any interest therein ; and
- xi. property of a separate class prescribed by section 130R86.

O.C. 1981-80, Class 8 ; 1535-81, s. 19.

**Class 9**

(25%)

(s. 130R6)

1. Property acquired before 26 May 1976, other than property included in Class 30, that is :

- (a) electrical generating equipment :
  - i. if the taxpayer is not a person whose business is the production for the use of or distribution to others of electrical energy ;
  - ii. if the equipment is auxiliary to the taxpayer's main power supply ; and
  - iii. if the equipment is not used regularly as a source of supply ;
- (b) radar equipment ;
- (c) radio transmission equipment ;
- (d) radio receiving equipment ;
- (e) electrical generating equipment that has a maximum load capacity of not more than 15 kilowatts ; or
- (f) portable electric generating equipment.

2. Property acquired after 25 May 1976, that is :

- (a) an aircraft ;
- (b) furniture, fittings or equipment attached to an aircraft ; or
- (c) a spare part for property contemplated in paragraph *a* or *b*.

**Class 10**

(30%)

(ss. 130R2, R6, R42, R55.3, R65, R68, 360R19, R24, R25, R48)

## 1. Property, not included in any other class, that is :

(a) automotive equipment, including a trolley bus, but not including an automotive railway car acquired after 15 May 1976, a tramcar or a railway locomotive ;

(b) harness or stable equipment ;

(c) a sleigh ;

(d) a trailer ;

(e) a wagon ;

(f) a portable tool acquired after 25 May 1976, for the purpose of earning rental income for short terms, such as hourly, daily, weekly or monthly, but not including a property described in Class 12 ;

(g) general-purpose electronic data processing equipment and system software therefor, including ancillary data processing equipment, acquired after 25 May 1976, but not including property that is primarily constituted of property described in subparagraph *i* or *iv* or is used principally as :

i. electronic process control or monitor equipment ;

ii. electronic communications control equipment ;

iii. system software for a property referred to in subparagraph *i* or *ii* ; or

iv. data handling equipment unless it is ancillary to general-purpose electronic data processing equipment ; or

(h) designated expenses of underground storage.

## 2. Property, that would otherwise be included in another class, that is :

(a) a building or other structure, other than property described in paragraph *f* or *m*, that would otherwise be included in Class 3 or 6 and that was acquired for the purpose

of gaining or producing income from a mine, except :

i. a property included in Class 28 ;

ii. a property acquired principally for the purpose of gaining or producing income from the processing of mineral ores from a mineral resource that is not owned by the taxpayer ;

iii. an office building not situated on the mine property ; and

iv. a metal refinery that was acquired by the taxpayer before 8 November 1969, or after 7 November 1969 and that had been used before 8 November 1969 by any person with whom the taxpayer was not dealing at arm's length ;

(b) contractor's moveable equipment, including portable camp buildings, other than a property included in this Class under paragraph *n*, in a separate class under section 130R87 or in Class 22 ;

(c) a floor of a roller skating rink ;

(d) gas or oil well equipment as defined in paragraph *e* of subsection 1 of section 130R2 ;

(e) property acquired for the purpose of gaining or producing income from a mine and that is a structure that would otherwise be included in Class 8 or machinery or equipment, except :

i. a property included in Class 28 ;

ii. a property described in paragraph *f* or *m* ; and

iii. a property acquired before 9 May 1972 for the purpose of gaining or producing income from the processing of mineral ores from a mineral resource that is not owned by the taxpayer ;

(f) property acquired after the 1971 taxation year, other than property included in Class 28 or a railway not situated on the mine property, for the purpose of gaining or producing income from a mine and providing services to the mine or to a community where a substantial proportion of the persons who ordinarily work at the mine reside, if such property is any of the following :

i. an airport, dam, dock, fire hall, hospital, house, natural gas pipeline, power line, recreational facility, school, sewage disposal plant, sewer, street lighting system, town hall, water pipeline, water pumping station, water system, wharf or similar property ;

ii. a road, sidewalk, aeroplane runway, parking area, storage area or similar surface construction ; or

iii. any machinery or equipment ancillary to any of the property described in subparagraphs i or ii ;

(g) property that was acquired for the purpose of cutting and removing merchantable timber from a timber limit and will be of no further use to the taxpayer after all merchantable timber has been removed from the limit, unless the taxpayer has elected to include another property of this kind in another class ;

(h) mechanical equipment acquired for logging operations, but not including a property described in Class 7 ;

(i) access roads and trails for the protection of standing timber against fire, insects and disease ;

(j) property that was acquired for a motion picture drive-in theatre ;

(k) property included in this class by virtue of sections 130R65 and 130R66, except a property included in Class 28 ;

(l) a motion picture film or video tape acquired after 25 May 1976 other than a property included in Class 12 ;

(m) property, other than property included in Class 28 or rolling stock, acquired after 31 March 1977 principally for the purpose of gaining or producing income from a mine, if such property is property hereinafter referred to :

i. railway track and grading including components such as rails, ballast, ties and other material ;

ii. property ancillary to railway track referred to in subparagraph i and that is a bridge, culvert, trestle, subway or tunnel, as well as railway traffic control or signalling equipment, including switching, block signalling, interlocking, crossing protection, speed control or retarding equipment ;

iii. machinery or equipment ancillary to any of the property referred to in subparagraph i or ii ; or

iv. conveying, loading, unloading, or storing machinery or equipment, including a structure acquired for the purposes of shipping output from the mine by means of a

railway track referred to in subparagraph i ; or

(n) property acquired after 22 May 1979 that is designed principally to determine the existence of a mineral resource or the accumulation of oil or natural gas, to locate such resource or such accumulation or to determine the extent or quality of it, or to drill an oil or gas well, except property included in a separate class under section 130R87.

O.C. 1981-80, Class 10 ; 1983-83, s. 46 ; 1535-81, s. 20.

#### **Class 11**

(35%)

(s. 130R6)

Property, not included in any other class, that is used to earn rental income and that is :

(a) an electrical advertising sign owned by the manufacturer thereof, acquired before 26 May 1976 ; or

(b) an outdoor advertising poster panel or bulletin board.

#### **Class 12**

(100%)

(ss. 130R2, R6, R51, R55.4, R55.5)

Property, not included in any other class, that is :

(a) a book that is part of a lending library ;

(b) chinaware, cutlery or other tableware ;

(c) a kitchen utensil costing less than 100 \$, if acquired before 26 May 1976, or less than 200 \$, if acquired after 25 May 1976 ;

(d) a die, jug, pattern, mould or last ;

(e) a medical or dental instrument costing less than 100 \$, if acquired before 26 May 1976 or less than 200 \$, if acquired after 25 May, 1976 ;

(f) a mine shaft, main haulage way or similar underground work, designed for continuing use, or any extension thereof, sunk or constructed after the mine came into production ;

(g) linen ;

(h) a tool costing less than 100 \$, if acquired before 26 May 1976, or less than 200 \$, if acquired after 25 May 1976 ;

(i) a uniform ;

(j) the cutting or shaping part in a machine ;

(k) apparel or costume, including accessories used therewith, used for the purpose of earning rental income therefrom ;

(l) a video tape acquired before 26 May 1976 ;

(m) a motion picture film or video tape that is a television commercial message ;

(n) a certified feature film, certified feature production or certified short production ;

(o) computer software acquired after 25 May 1976, but not including system software ;

(p) a metric scale or a scale designed for ready conversion to the metric system, acquired after 31 March 1977 and before 1984 for use in a retail business, and having a maximum load of 100 kilograms ; or

(q) the cost of removing overburden.

O.C. 1981-80, Class 12 ; 1983-80, s. 47 ; 3211-81, s. 7.

### **Class 13**

(ss. 130R13, R20, R46)

Property that is a leasehold interest except :

(a) an interest in minerals, petroleum, natural gas, other related hydrocarbons or timber and property relating thereto or in respect of a right to explore for, drill for, take, remove or cut minerals, petroleum, natural gas, other related hydrocarbons or timber ;

(b) that part of the leasehold interest that is included in another class by reason of section 130R21 ; and

(c) a property that is included in Class 23.

### **Class 14**

(ss. 130R23, 130R24 )

Property that is a patent, concession or licence for a limited period in respect of property but not including :

(a) a concession or licence in respect of minerals, petroleum, natural gas, other related hydrocarbons or timber and property relating thereto, except a concession for

distributing gas to consumers or a licence to export gas from Canada or from a province, or in respect of a right to explore for, drill for, take, remove or cut minerals, petroleum, natural gas, other related hydrocarbons or timber ;

(b) a leasehold interest ; or

(c) a property that is included in Class 23.

### **Class 15**

(s. 130R25)

Property that would otherwise be included in another class of this Schedule but for the fact that :

(a) it was acquired for the purpose of cutting and removing merchantable timber from a timber limit ; and

(b) it will be of no further use to the taxpayer after all merchantable timber has been removed from the limit.

This Class does not include a timber resource property or property that the taxpayer has, in the taxation year or a previous taxation year, elected not to include in this Class.

### **Class 16**

(40%)

(s. 130R6)

1. Property acquired before 26 May 1976 that is :

(a) an aircraft ;

(b) furniture, fittings or equipment attached to an aircraft ; or

(c) a spare part for property contemplated in paragraph a or b.

2. Property acquired after 25 May 1976 that is a taxicab.

### **Class 17**

(8%)

(s. 130R6, R57)

1. Property that would otherwise be included in another class and that is a telephone system, telegraph system, or a part thereof, acquired before 26 May 1976, but not including radiocommunication equipment or property included in Class 10, 13, 14 or 28.

2. Property not included in any other class, acquired after 25 May 1976, and that is :

(a) telephone, telegraph or data communication switching equipment, but not including :

- i. equipment installed on customers premises ; or
- ii. property that is principally electronic equipment or system software therefor ; or

(b) a road, sidewalk, airplane runway, parking area, storage area or similar surface construction.

#### **Class 18**

(60%)

(s. 130R6)

Property that is a motion picture film acquired before 26 May 1976, other than a television commercial message or a certified feature film.

#### **Class 19**

(s. 130R58)

Property that is included in Class 19 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

#### **Class 20**

Property that is included in Class 20 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

#### **Class 21**

(s. 130R58)

Property that is included in Class 21 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

#### **Class 22**

(50%)

(s. 130R6)

Property acquired after 16 March 1964 that is power-operated movable equipment designed for the purpose of excavating, moving, placing or compacting earth, rock, concrete or asphalt, but not including property that is included in Class 7 or in Class 10 pursuant to paragraph *n* of subsection 2 of that Class.

O.C. 1981-80, Class 22 ; 1983-80, s. 48.

#### **Class 23**

(100%)

(s. 130R6)

Property that is included in Class 23 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148).

#### **Class 24**

(s. 130R29)

Property that is :

(a) property acquired after 26 April 1965 but before 1971 and described in paragraph *a* of Class 24 of Schedule II of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148) ;

(b) property acquired after 1970 that would otherwise be included in another class in this Schedule and that :

- i. has not been included by the taxpayer in any other class ;

- ii. had not been used in any manner before it was acquired by the taxpayer ; and

- iii. was acquired by the taxpayer primarily for the purpose of preventing, reducing or eliminating pollution of any of the inland, coastal or boundary waters of Canada, or any lake, river, stream, watercourse, pond, swamp or well in Canada, that is caused, or that, if the property had not been acquired and used, would be caused by operations carried on by the taxpayer at a site in Canada, or by the operation in Canada of a building or plant by the taxpayer or by the operation of transportation or other moveable equipment by the taxpayer in Canada, including any of the inland, coastal or boundary waters of Canada ; or

(c) the property acquired after 8 May 1972 that would otherwise have been property contemplated in paragraph *b* except that it was acquired :

- i. by a taxpayer whose business includes the preventing, reducing or eliminating of pollution of a kind referred to in subparagraph iii of paragraph *b*, where such pollution is caused primarily or would otherwise be caused primarily by operations referred to in the said subparagraph and carried on by other taxpayers, other than persons contemplated in sections 980 to 999 of the Act, if the property is to be used in that business for the purpose of preventing, reducing or eliminating such pollution ; or

- ii. by a corporation whose principal business is the purchasing of sales contracts, accounts receivable, chattel mortgages, bills of exchange or other obligations repre-

senting all or part of the sale price of merchandise or services, the lending of money, or the leasing of property, or any combination thereof, where the property is to be leased to a taxpayer, other than a person contemplated in sections 980 to 999 of the Act, to be used by the taxpayer in an operation referred to in subparagraph iii of paragraph *b* for the purpose of preventing, reducing or eliminating pollution of a kind referred to in the said subparagraph.

The property contemplated in subparagraphs *b* and *c* of the first paragraph must, upon application by the taxpayer, have been recognized by the Minister or accepted by the Minister of the Environment of the Government of Canada as property the primary use of which is to be the preventing, reducing or eliminating pollution of a kind referred to in subparagraph iii of the said paragraph *b*.

O.C. 1981-80, Class 24 ; 1983-80, s. 49.

**Class 25**  
(100%)  
(s. 130R6)

Property that would otherwise be included in another class that is property acquired by the taxpayer that was, on 22 October 1968, a corporation, commission or association to which, on the assumption that 22 October 1968 was in its 1969 taxation year, the first and second paragraphs of section 985 of the Act would not apply, and would have applied, but for the third paragraph of the said section.

Such property must have been acquired before 23 October 1968 or after 22 October 1968 and before 1974, where the acquisition of the property may reasonably be regarded as having been in fulfilment of an obligation undertaken in an agreement made in writing before 23 October 1968 and ratified, confirmed or adopted by the legislature of a province by a statute that came into force before that date.

**Class 26**  
(5%)  
(s. 130R6)

Property that is deuterium enriched water, commonly called "heavy water", acquired after 22 May 1979, or a catalyst.

O.C. 1981-80, Class 26 ; 1983-80 s. 50.

**Class 27**  
(s. 130R29)

Property acquired after 12 March 1970 that would otherwise be included in another class in this Schedule and that :

(a) has not been included by the taxpayer in any other class ;

(b) had not been used in any manner before it was acquired by the taxpayer ; and

(c) was acquired by the taxpayer primarily for the purpose of preventing, reducing or eliminating air pollution by removing particulate, toxic or injurious materials from smoke or gas, or preventing the discharge of part or all of the smoke, gas or other air pollutant where such pollution is discharged or, if the property had not been acquired and used, would be discharged as a result of operations carried on by the taxpayer at a site in Canada, or by the operation in Canada of a building or plant by the taxpayer, or by the operation of transportation of other moveable equipment by the taxpayer in Canada, including any of the inland, coastal or boundary waters of Canada ; or

(d) was acquired after 8 May 1972 and that would otherwise have been property contemplated in paragraph *c* except that it was acquired :

i. by a taxpayer whose business includes the preventing, reducing or eliminating of air pollution that is caused or that otherwise would be caused primarily by operations contemplated in paragraph *c* and carried on by other taxpayers, other than persons contemplated in sections 980 to 999 of the Act, if the property is to be used in that business for the purpose of preventing, reducing or eliminating air pollution in a manner described in the said paragraph ; or

ii. by a corporation whose principal business is the purchasing of sales contracts, accounts receivable, chattel mortgages, bills of exchange or other obligations representing all or part of the sale price of merchandise or services, the lending of money, or the leasing of property, or any combination thereof, where the property is to be leased to a taxpayer, other than a person contemplated in sections 980 to 999 of the Act, to be used by him in an operation referred to in paragraph *c* for the purpose of preventing, reducing or eliminating air pollution in a manner described in the said paragraph.

The property contemplated in the first paragraph must, upon application by the taxpayer, have been recognized by the Minister or accepted by the Minister of the Environment of the Government of Canada as property the primary use of which is to be the preventing, reducing or eliminating of air pollution in the manner described therein.



**Class 28**

(30%)

(ss. 130R2, R6, R55.3, R90, 360R24, R25, R48)

Property situated in Canada that would otherwise be included in another class and :

(a) was acquired by the taxpayer principally for the purpose of gaining or producing income from one or more mines operated by the taxpayer and situated in Canada and each of which :

i. came into production in reasonable commercial quantities after 7 November 1969 ; or

ii. was the subject of a major expansion after such date whereby the greatest designed capacity, measured in metric tons in input of mineral ore, of the mill that processed the mineral ores from the mine was not less than 25% greater in the year immediately following the expansion than it was in the year immediately preceding the expansion ;

(b) was acquired by the taxpayer :

i. after 7 November 1969 ;

ii. before the coming into production of the mine or the completion of the expansion of the mine referred to in subparagraph i or ii of paragraph *a*, as the case may be ; and

iii. in the case of a mine that was the subject of a major expansion described in subparagraph ii of paragraph *a*, in the course of and principally for the purposes of the expansion ;

(c) had not, before it was acquired by the taxpayer, been used for any purpose whatever by any person with whom the taxpayer was not dealing at arm's length ; and

(d) is any of the following :

i. property that was acquired before the mine came into production and that would, but for this Class, be included in Class 10 under paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that class or would have been so included in that class if it had been acquired after the 1971 taxation year ;

ii. property that was acquired before the mine came into production and that would, but for this Class, be included in Class 10 under paragraph *m* of subsection 2 of the description of that Class ; or

iii. property acquired after the coming into production of the mine and that would be, if it were not included in this Class, included in Class 10 under paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that Class.

Property situated in Canada that would otherwise be included in another class and that would be described in subparagraphs *a* to *d* of the first paragraph if, in each of these paragraphs :

(a) the word “mine” meant a mine situated in a bituminous or oil sands deposit or an oil shale deposit from which materials are extracted ; and

(b) the expression “after 7 November 1969” was replaced by the expression “before 8 November 1969”.

O.C. 1981-80, Class 28 ; 1535-81, s. 21.

**Class 29**

(ss. 130R2, R47)

Property that would otherwise be included in another class, and that is at the same time :

(a) property, the manufacture of which was completed by the taxpayer or acquired by him after 29 March 1973, to be used directly or indirectly by him in Canada primarily in the manufacturing or processing of goods for sale or lease, or to be leased in the ordinary course or carrying on his business in Canada to a lessee who can reasonably be considered as using or expected to use the property for such purposes in Canada if, in the latter case, the taxpayer is a corporation whose principal business is leasing property, manufacturing property for sale or lease, lending money, purchasing sales contracts, accounts receivable, chattel mortgages, bills of exchange or other obligations representing part or all of the sale price of merchandise or services, selling, servicing or repairing a type of property that it also leases, or any combination thereof, unless use of the property by the lessee commenced before 30 March 1973 ; and

(b) property, not including railway rolling stock, or a property described in paragraph *i* of Class 8, and that, but for this Class, would be included in Class 8, and that is an oil or water storage tank, a powered industrial lift truck, electrical generating equipment described in Class 9 or property described in paragraph *f* or *g* of subsection 1 of Class 10.

However, in the case of property contemplated in paragraph *a* of the first paragraph, the manufacture of which was completed by the taxpayer or acquired by him after 29 March 1973 but before 1 January 1976, the said paragraph must be read as if the word “Canada” wherever it appears, were replaced by the word “Québec”.

**Class 30**

(40%)

(s. 130R6, R93)

Property that is an unmanned telecommunication spacecraft designed to orbit above the earth.

**Class 31**

(5%)

(ss. 130R6, R14, R21, R46, R51, R84)

Property that is a multiple-unit residential building in Canada :

(a) that would otherwise be included in Class 3 or 6 ;

(b) in respect of which a certificate has been issued, before 1982 or before the expiration of 18 months following the day on which the installation of footings or any other base support of the building was commenced, by the Société d'habitation du Québec or the Canada Mortgage and Housing Corporation certifying that, the installation of footings or any other base support of the building was commenced either after 18 November 1974 and before 1980, or after 28 October 1980 and before 1982, in the case of a building that would otherwise be included in Class 3, or after 31 December 1977 and before 1979, in the case of a building that would otherwise be included in Class 6, and that, according to plans and specifications for the building, not less than 80% of the floor space is intended to be used in providing self-contained domestic establishments and related parking, recreation, service and storage areas, and not more than 20% of the floor space is actually used for any other purpose ; and

(c) the construction of the building proceeds without undue delay after the commencement of the installation of the footings or any other base support of the building, taking into consideration fortuitous events, labour disputes, fires, unusual delays by common carriers or accidents.

O.C. 1981-80, Class 31 ; 1983-80, s. 51 ; 3211-81, s.8.

**CLASS 32**

(10%)

(ss. 130R6, R14, R21, R46, R51, R84)

Property that is a multiple-unit residential building in Canada that would otherwise be included in Class 6 if, in subparagraph i of paragraph a of the said Class 6, the figure "1979" were replaced by the figure, "1980", which

would otherwise meet the requirements described in Class 31 if the expression "after 1977 and before 1979" were replaced by the expression "after 18 November 1974 but before 1978".

O.C. 1981-80, Class 32 ; 1983-80, s. 51.

**Class 33**

(15%)

(s. 130R6)

Property that is a timber resource property.

**Class 34**

(ss. 130R2, R47)

1. Property that would otherwise be included in Class 2 or 8 and that :

(a) consists of equipment for generating electricity, production equipment and pipes for a heat distributor, steam generating equipment acquired by the taxpayer mainly to produce steam in order to operate equipment for generating electricity or an addition to either of those properties, excluding a building or other structure ;

(b) was acquired by the taxpayer after 25 May 1976 and before 1985 ;

(c) was acquired by the taxpayer to be used by him in an enterprise operated by him in Canada or to be leased by him to a lessee for use in Canada, if the use of the property by the lessee began before 1985 ; and

(d) is property in respect of which a certificate that has not been revoked under subsection 9 of section 130R2 was issued by the Minister attesting that is part of a plan devised :

i. where the certificate was issued before 11 December 1979, to produce heat obtained mainly from the consumption of wood residues or garbage from a municipality, or where the certificate was issued after 10 December 1979, to produce heat obtained mainly from the consumption of natural gas, coal, coal gas, lignite, peat, wood residues, garbage from a municipality or a combination of the said fuels ;

ii. to produce electricity by using a fossil fuel that is petroleum, natural gas or a related hydrocarbons, coal, coal gas, coke, lignite or peat, or another fuel that is a wood residue or garbage from a municipality, or a combination of those fuels, provided that the consumption of those fossil fuels, expressed in accordance with their high thermal value and chargeable, on an annual basis, to electricity in respect of that property, does not exceed 7 000 B.T.U. per kilowatthour of electricity produced ; or

iii. to recover heat that is an industrial by-product.

2. Property, other than a property described in paragraph *a* of subsection 1, that the taxpayer acquired after 10 December 1979 and before 1985, that would otherwise be included in another class and that :

(*a*) was acquired by the taxpayer to be used by him for the purpose of earning revenue obtained from a business operated by him in Canada or obtained from property in Canada or to be leased by him to a lessee for use in Canada, if the lessee began using the property before 1985 ;

(*b*) is property in respect of which a certificate that has not been revoked under subsection 9 of section 130R2 was issued by the Minister ; and

(*c*) is active solar heating equipment, including a solar collector, a solar hot water heater, equipment for conversion, storage or control of solar energy, and equipment designed to adapt solar heating equipment to other heating equipment, used to heat air or a liquid to be used directly in manufacturing or processing, to supply heat, when it is installed in a building or other new structure at the time of its initial construction, if the initial construction began after 10 December 1979 and before 1985, or to heat water ;

(*d*) is a hydro-electric installation of a producer of hydro-electric power whose maximum production is not expected to exceed 15 megawatts when development of the site is completed, or production equipment and installation, including structures, a canal, a dam, a dike, spillway, sluice gate, penstock or fish ladder, control or transmission equipment and a power station including production equipment and other accessory equipment, but excluding a property included in Class 10 or 17 or that is distribution equipment ;

(*e*) is equipment for recovering heat designed to save energy or reduce energy requirements by extraction and re-use of heat obtained from thermal residues, including a condenser, heat exchange equipment, a compressor used to increase low-pressure steam pressure, a heat recovery boiler or accessory equipment such as a control panel, ventilator, pump or measuring apparatus ; or

(*f*) is an addition or alteration to a hydro-electric installation described in paragraph *d* resulting in a change in the electric potential, if the maximum new production of the installation does not exceed 15 megawatts.

3. Property in this Class does not include property that has been used before the taxpayer acquired it, unless that property was already included in Class 34 for the purposes of computing the revenue of the person whom it was acquired.

O.C. 1981-80, Class 34 ; 2456-80, s. 22 ; 1535-81, s. 22.

### **Class 35**

(7%)

(ss. 130R6, R55.3, R95)

Property not included in any other class that is a railway car acquired after 25 May 1976.

## **SCHEDULE C**

(s. 710R5)

### **FOREIGN UNIVERSITIES**

The universities referred to in section 710R5 are the following :

(*a*) in the United States :

American University, The, Washington, District of Columbia.

Amherst College, Amherst, Massachusetts.

Andrews University, Berrien Springs, Michigan.

Anna Maria College, Paxton, Massachusetts.

Arizona State University, Tempe, Arizona.

Azusa Pacific College, Azusa, California.

Babson College, Babson Park, Massachusetts.

Bard College, Annandale-On-Hudson, New York.

Bennington College, Bennington, Vermont.

Bentley College, Waltham, Massachusetts.

Beth Medrash Govaha, Lakewood, New Jersey.

Bethel College, Mishawaka, Indiana.

Bethel College and Seminary, Saint Paul, Minnesota.

Biola College, LaMirada, California.

Bod Jones University, Greenville, South Carolina.

Boston College, Chestnut Hill, Massachusetts.

Boston University, Boston, Massachusetts.

Bowdoin College, Brunswick, Maine.

Brandeis University, Waltham, Massachusetts.

Briarcliff College, Briarcliff Manor, New York.

Brigham Young University, Hawaii Campus, Laie, Hawaii.

Brigham Young University, Provo, Utah.

Brown University, Providence, Rhode Island.

Bryn Mawr College, Bryn Mawr, Pennsylvania.

Bucknell University, Lewisburg, Pennsylvania.  
California Institute of Technology, Pasadena, California.  
Calvin College, Grand Rapids, Michigan.  
Carleton College, Northfield, Minnesota.  
Carnegie-Mellon University, Pittsburgh, Pennsylvania.  
Catholic University of America, The, Washington, District of Columbia.  
Cedarville College, Cedarville, Ohio.  
Clarkson College of Technology, Potsdam, New York.  
Colby College, Waterville, Maine.  
Colgate University, Hamilton, New York.  
Colorado College, The, Colorado Springs, Colorado.  
Colorado School of Mines, Golden, Colorado.  
Colorado State University, Fort Collins, Colorado.  
Columbia University in the City of New York, New York, New York.  
Connecticut College, New London, Connecticut.  
Cornell University, Ithaca, New York.  
Covenant College, Lookout Mountain, Tennessee.  
Creighton University, Omaha, Nebraska.  
Dallas Theological Seminary, Dallas, Texas.  
Dartmouth College, Hanover, New Hampshire.  
Denison University, Granville, Ohio.  
Detroit Bible College, Farmington Hills, Michigan.  
Dordt College, Sioux Center, Iowa.  
Drake University, Des Moines, Iowa.  
Drew University, Madison, New Jersey.  
Dropsie University, The, Philadelphia, Pennsylvania.  
Drury College, Springfield, Missouri.  
Duke University, Durham, North Carolina.  
Eastern Baptist Theological Seminary, The, Philadelphia, Pennsylvania.  
Eastern Mennonite College, Harrisonburg, Virginia.  
Eastern Washington University, Cheney, Washington.  
Florida Atlantic University, Boca Raton, Florida.  
Fordham University, New York, New York.  
Fuller Theological Seminary, Pasadena, California.  
Gallaudet College, Washington, District of Columbia.  
Georgetown University, Washington, District of Columbia.  
George Washington University, The, Washington, District of Columbia.  
George Williams College, Downers Grove, Illinois.  
Georgia Institute of Technology, Atlanta, Georgia.  
Geneva College, Beaver Falls, Pennsylvania.  
Goddard College, Plainfield, Vermont.  
Gonzaga University, Spokane, Washington.  
Gordon College, Venham, Massachusetts.  
Gordon-Conwell Theological Seminary, South Hamilton, Massachusetts.  
Goshen Biblical Seminary, Elkhart, Indiana.  
Goshen College, Goshen, Indiana.  
Graceland College, Lamoni, Iowa.  
Greenville College, Greenville, Illinois.  
Grinnell College, Grinnell, Iowa.  
Gustavus Adolphus College, St-Peter, Minnesota.  
Hamilton College, Clinton, New York.  
Harvard University, Cambridge, Massachusetts.  
Hebrew Union College-Jewish Institute of Religion, New York, New York.  
Hebrew Union College-Jewish Institute of Religion, Cincinnati, Ohio.  
Hillsdale College, Hillsdale, Michigan.  
Hope College, Holland, Michigan.  
Houghton College, Houghton, New York.  
Huntington College, Huntington, Indiana.  
Indiana University, Bloomington, Indiana.  
Iowa State University of Science and Technology, Ames, Iowa.  
Ithaca College, Ithaca, New York.  
Jamestown College, Jamestown, North Dakota.  
Jewish Theological Seminary of America, The, New York, New York.  
Johns Hopkins University, The, Baltimore, Maryland.  
Lake Superior State College, Sault Ste-Marie, Michigan.  
Lehigh University, Bethlehem, Pennsylvania.  
Leland Stanford Junior University, Stanford, California.  
Le Moyne College, Syracuse, New York.  
Logan College of Chiropractic, Saint-Louis, Missouri.  
Loma Linda University, Loma Linda, California.  
Louisiana State University, Baton Rouge, Louisiana.  
Loyola University, Chicago, Illinois.  
Macalester College, St. Paul, Minnesota.  
Manhattanville College, Purchase, New York.  
Marquette University, Milwaukee, Wisconsin.  
Marymount College, Tarrytown, New York.  
Massachusetts Institute of Technology, Cambridge, Massachusetts.  
Mayo Graduate School of Medicine, Rochester, Minnesota.  
Mennonite Biblical Seminary, Elkhart, Indiana.  
Messivta Yeshiva Rabbi Chaim Berlin, Brooklyn, New York.  
Miami University, Oxford, Ohio.  
Michigan State University, East Lansing, Michigan.  
Michigan Technological University, Houghton, Michigan.  
Middlebury College, Middlebury, Vermont.  
Mills College, Oakland, California.  
Moody Bible Institute, Chicago, Illinois.  
Montana State University, Bozeman, Montana.  
Mount Holyoke College, South Hadley, Massachusetts.  
Multnomah School of the Bible, Portland, Oregon.  
Nasson College, Springvale, Maine.  
National College of Chiropractic, The, Lombard, Illinois.  
Ner Israel Rabbinical College, Baltimore, Maryland.  
New York University, New York, New York.  
Niagara University, Niagara, New York.

North American Baptist Seminary, Sioux Falls, South Dakota.  
North Carolina State University at Raleigh, Raleigh, North Carolina.  
North Dakota State University of Agriculture and Applied Science, Fargo, North Dakota.  
Northeastern University, Boston, Massachusetts.  
Northrop Institute of Technology, Inglewood, California.  
Northwest College, Kirkland, Washington.  
Northwestern University, Evanston, Illinois.  
Northwood Institute, Midland, Michigan.  
Nyack College, Nyack, New York.  
Oakland University, Rochester, Michigan.  
Ohio State University, The, Columbus, Ohio.  
Ohio University, Athens, Ohio.  
Old Dominion University, Norfolk, Virginia.  
Oral Roberts University, Tulsa, Oklahoma.  
Oregon State University, Corvallis, Oregon.  
Ottawa University, Ottawa, Kansas.  
Pace University, New York, New York.  
Pacific Lutheran University, Tacoma, Washington.  
Pacific Union College, Angwin, California.  
Palmer College of Chiropractic, Davenport, Iowa.  
Park College, Kansas City, Missouri.  
Pennsylvania State University, The, University, Park, Pennsylvania.  
Philadelphia College of Textiles and Sciences, Philadelphia, Pennsylvania.  
Princeton University, Princeton, New Jersey.  
Principia College, The, Elmhurst, Illinois.  
Purdue University, Lafayette, Indiana.  
Rabbinical Seminary of America, Forest Hills, New York.  
Reed College, Portland, Oregon.  
Rensselaer Polytechnic Institute, Troy, New York.  
Ricker College, Houlton, Maine.  
Roberts Wesleyan College, North Chili, New York.  
Rochester Institute of Technology, Rochester, New York.  
Rosemead Graduate School of Psychology, Rosemead, California.  
Rutgers-The State University, New Brunswick, New Jersey.  
Saint Louis University, Saint Louis, Missouri.  
Saint Mary's College, Notre-Dame, Indiana.  
San Francisco State College, San Francisco, California.  
San Jose State College, San Jose, California.  
Sarah Lawrence College, Bronxville, New York.  
Seattle Pacific College, Seattle, Washington.  
Seattle University, Seattle, Washington.  
Simmons College, Boston, Massachusetts.  
Simpson College, Indianola, Iowa.  
Smith College, The, Northampton, Massachusetts.  
South Dakota School of Mines and Technology, Rapid City, South Dakota.  
Southern Methodist University, Dallas, Texas.

Spring Arbor College, Spring Arbor, Michigan.  
Springfield College, Springfield, Massachusetts.  
State University College at Oswego, Oswego, New York.  
State University of New York College of Arts and Science at Plattsburg, Plattsburg, New York.  
State University of New York at Buffalo, Buffalo, New York.  
Stephens College, Columbia, Missouri.  
Stevens Institute of Technology, Hoboken, New Jersey.  
St-John's College, Annapolis, Maryland.  
St-John's College, Santa Fe, New Mexico.  
St. Lawrence University, Canton, New York.  
Swarthmore College, Swarthmore, Pennsylvania.  
Syracuse University, Syracuse, New York.  
Tabor College, Hillsboro, Kansas.  
Taylor University, Upland, Indiana.  
Teachers College, Columbia University, New York, New York.  
Telshe Yeshiva-Chicago, Rabbinical College of Telshe-Chicago, Inc., Chicago, Illinois.  
Telshe Yeshiva Rabbinical College of Telshe, Inc., Wickliffe, Ohio.  
Temple Buell College, Denver, Colorado.  
Temple University, Philadelphia, Pennsylvania.  
Touro College, New York, New York.  
Trinity College, Dunedin, Florida.  
Trinity College, Hartford, Connecticut.  
Trinity Christian College, Palos Heights, Illinois.  
Tufts University, Medford, Massachusetts.  
Tulane University, New Orleans, Louisiana.  
Union College, Schenectady, New York.  
Union Theological Seminary, New York, New York.  
University of Arizona, The, Tucson, Arizona.  
University of California, Berkeley, California.  
University of Chicago, The, Chicago, Illinois.  
University of Cincinnati, Cincinnati, Ohio.  
University of Colorado, Boulder, Colorado.  
University of Delaware, Newark, Delaware.  
University of Denver, Denver, Colorado.  
University of Detroit, Detroit, Michigan.  
University of Dubuque, Dubuque, Iowa.  
University of Florida, Gainesville, Florida.  
University of Hawaii, Honolulu, Hawaii.  
University of Houston, Houston, Texas.  
University of Idaho, Moscow, Idaho.  
University of Illinois, Urbana, Illinois.  
University of Iowa, Iowa City, Iowa.  
University of Kansas, Lawrence, Kansas.  
University of Kentucky, Lexington, Kentucky.  
University of Maine, Orono, Maine.  
University of Maryland, College Park, Maryland.  
University of Miami, Coral Gables, Florida.  
University of Michigan, The, Ann Arbor, Michigan.  
University of Minnesota, Minneapolis, Minnesota.

University of Nebraska, The, Lincoln, Nebraska.  
 University of North Carolina at Chapel Hill, Chapel Hill, North Carolina.  
 University of North Dakota, Grand Forks, North Dakota.  
 University of Notre Dame du Lac, Notre Dame, Indiana.  
 University of Oklahoma, Norman, Oklahoma.  
 University of Oregon, Eugene, Oregon.  
 University of the Pacific, Stockton, California.  
 University of Pennsylvania, Philadelphia, Pennsylvania.  
 University of Pittsburgh, Pittsburgh, Pennsylvania.  
 University of Portland, Portland, Oregon.  
 University of Rochester, Rochester, New York.  
 University of Santa Clara, Santa Clara, California.  
 University of Southern California, Los Angeles, California.  
 University of Texas, Austin, Texas.  
 University of Tulsa, Tulsa, Oklahoma.  
 University of Utah, Salt Lake City, Utah.  
 University of Vermont and State Agricultural College, Burlington, Vermont.  
 University of Virginia, Charlottesville, Virginia.  
 University of Washington, Seattle, Washington.  
 University of Wisconsin, Madison, Wisconsin.  
 Utah State University of Agriculture and Applied Science, Logan, Utah.  
 Valparaiso University, Valparaiso, Indiana.  
 Vanderbilt University, Nashville, Tennessee.  
 Vassar College, Poughkeepsie, New York.  
 Wagner College, Staten Island, New York.  
 Washington Bible College, Lanham, Maryland.  
 Washington State University, Pullman, Washington.  
 Washington University, Saint Louis, Missouri.  
 Wayne State University, Detroit, Michigan.  
 Wellesley College, Wellesley, Massachusetts.  
 Wesleyan University, Middletown, Connecticut.  
 Western Evangelical Seminary, Portland, Oregon.  
 Western Michigan University, Kalamazoo, Michigan.  
 Western Washington University, Bellingham, Washington.  
 Westminster Theological Seminary, Philadelphia, Pennsylvania.  
 Wheaton College, Wheaton, Illinois.  
 Williams College, Williamstown, Massachusetts.  
 Withworth College, Spokane, Washington.  
 Whitman College, Walla Walla, Washington.  
 Wittenberg University, Springfield, Ohio.  
 Yale University, New Haven, Connecticut.  
 Yeshiva University, New York, New York.  
 Yeshiva University of Los Angeles, Los Angeles, California.

(b) in the United Kingdom :

Cranfield Institute of Technology, Cranfield, Bedford, England.

Queen's University of Belfast, The, Belfast, Northern Ireland.

University of Aberdeen, Aberdeen, Scotland.  
 University of Birmingham, Birmingham, England.  
 University of Bradford, Bradford, England.  
 University of Bristol, Bristol, England.  
 University of Cambridge, Cambridge, England.  
 University of Edinburgh, Edinburgh, Scotland.  
 University of Glasgow, Glasgow, Scotland.  
 University of Leeds, Leeds, England.  
 University of Liverpool, Liverpool, England.  
 University of London, London, England.  
 University of Oxford, Oxford, England.  
 University of Reading, Reading, England.  
 University of St. Andrews, St-Andrews, Scotland.  
 University of Sheffield, Sheffield, England.  
 University of Strathclyde, Glasgow, Scotland.  
 University of Wales, Cardiff, Wales.  
 Victoria University of Manchester, Manchester, England.

(c) in Ireland :

Royal College of Surgeons in Ireland, Dublin.  
 University of Dublin, Dublin.

(d) in France :

Les Facultés Catholiques de Lille, Lille.  
 Les Facultés Catholiques de Lyon, Lyon.  
 L'Institut Catholique de Paris, Paris.  
 L'Université d'Aix-Marseilles, Aix-en-Provence.  
 L'Université de Paris, Paris.

(e) in Austria :

University of Vienna, Vienna.

(f) in Belgium :

L'Université Catholique de Louvain, Louvain.  
 L'Université libre de Bruxelles, Bruxelles.

(g) in Switzerland :

University of Fribourg, Fribourg.  
 University of Geneva, Geneva.  
 University of Lausanne, Lausanne.

(h) in the Vatican :

Pontifical Gregorian University.

(i) in Israel :

Bar-Ilan University, Ramat-Gan.  
 Ben Gurion University of the Negev, Beersheba.  
 Jerusalem College for Women, Bayit-Vegan, Jerusalem.  
 University of Haifa, Haifa.  
 Hebrew University of Jerusalem, Jerusalem.  
 Technion-Israel Institute of Technology, Haifa.  
 Tel-Aviv University, Tel-Aviv.

(j) in Lebanon :  
American University of Beirut, The, Beirut.  
St. Joseph University, Beirut.

(k) in the Federal Republic of Germany :  
Ukrainian Free University, Munich, Federal Republic of  
Germany.

O.C. 1981-80, Schedule C ; 1983-80, s. 52 ; 2456-80, s. 23 ; 1535-81, s. 23.





## Québec Income Tax Table

| Taxable Income |          |           | Taxable Income |             |          | Taxable Income |          |             | Taxable Income |             |          | Taxable Income |          |             | Taxable Income |             |          | Taxable Income |  |  |
|----------------|----------|-----------|----------------|-------------|----------|----------------|----------|-------------|----------------|-------------|----------|----------------|----------|-------------|----------------|-------------|----------|----------------|--|--|
| Over           | Not over | Line 126  | Over           | Not over    | Line 126 | Over           | Not over | Line 126    | Over           | Not over    | Line 126 | Over           | Not over | Line 126    | Over           | Not over    | Line 126 |                |  |  |
| 7700-7710      | 1317.95  | 8800-8810 | 1545.05        | 9900-9910   | 1776.05  | 11000-11010    | 2017.75  | 12100-12110 | 2262.15        | 13200-13210 | 2513.45  | 14300-14310    | 2768.15  | 15400-15410 | 3022.85        | 16500-16510 | 3277.55  |                |  |  |
| 7710-7720      | 1319.95  | 8810-8820 | 1547.05        | 9910-9920   | 1778.15  | 11010-11020    | 2019.95  | 12110-12120 | 2264.15        | 13210-13220 | 2515.45  | 14310-14320    | 2770.15  | 15410-15420 | 3024.85        | 16510-16520 | 3279.55  |                |  |  |
| 7720-7730      | 1321.95  | 8820-8830 | 1549.05        | 9920-9930   | 1780.15  | 11020-11030    | 2022.15  | 12120-12130 | 2266.15        | 13220-13230 | 2517.45  | 14320-14330    | 2772.15  | 15420-15430 | 3026.85        | 16520-16530 | 3281.55  |                |  |  |
| 7730-7740      | 1323.95  | 8830-8840 | 1551.05        | 9930-9940   | 1782.30  | 11030-11040    | 2024.35  | 12130-12140 | 2268.05        | 13230-13240 | 2519.45  | 14330-14340    | 2774.15  | 15430-15440 | 3028.85        | 16530-16540 | 3283.55  |                |  |  |
| 7740-7750      | 1325.95  | 8840-8850 | 1553.45        | 9940-9950   | 1784.55  | 11040-11050    | 2026.55  | 12140-12150 | 2269.95        | 13240-13250 | 2521.45  | 14340-14350    | 2776.15  | 15440-15450 | 3030.85        | 16540-16550 | 3285.55  |                |  |  |
| 7750-7760      | 1327.95  | 8850-8860 | 1555.95        | 9950-9960   | 1786.80  | 11050-11060    | 2028.80  | 12150-12160 | 2271.95        | 13250-13260 | 2523.45  | 14350-14360    | 2778.15  | 15450-15460 | 3032.85        | 16550-16560 | 3287.55  |                |  |  |
| 7760-7770      | 1329.95  | 8860-8870 | 1557.95        | 9960-9970   | 1788.95  | 11060-11070    | 2030.95  | 12160-12170 | 2273.95        | 13260-13270 | 2525.45  | 14360-14370    | 2779.95  | 15460-15470 | 3034.85        | 16560-16570 | 3289.55  |                |  |  |
| 7770-7780      | 1331.95  | 8870-8880 | 1559.95        | 9970-9980   | 1791.15  | 11070-11080    | 2033.15  | 12170-12180 | 2275.95        | 13270-13280 | 2527.45  | 14370-14380    | 2781.95  | 15470-15480 | 3036.85        | 16570-16580 | 3291.55  |                |  |  |
| 7780-7790      | 1333.95  | 8880-8890 | 1561.95        | 9980-9990   | 1793.35  | 11080-11090    | 2035.35  | 12180-12190 | 2277.95        | 13280-13290 | 2529.45  | 14380-14390    | 2783.95  | 15480-15490 | 3038.85        | 16580-16590 | 3293.55  |                |  |  |
| 7790-7800      | 1335.95  | 8890-8900 | 1563.95        | 10000-10010 | 1795.55  | 11090-11100    | 2037.55  | 12190-12200 | 2280.05        | 13290-13300 | 2531.45  | 14390-14400    | 2785.95  | 15490-15500 | 3040.85        | 16590-16600 | 3295.55  |                |  |  |
| 7800-7810      | 1337.95  | 8900-8910 | 1566.05        | 10000-10010 | 1797.75  | 11100-11110    | 2039.75  | 12200-12210 | 2283.15        | 13300-13310 | 2533.45  | 14400-14410    | 2787.95  | 15500-15510 | 3042.85        | 16600-16610 | 3297.55  |                |  |  |
| 7810-7820      | 1339.95  | 8910-8920 | 1568.15        | 10100-10110 | 1799.95  | 11110-11120    | 2041.95  | 12210-12220 | 2285.45        | 13310-13320 | 2535.45  | 14410-14420    | 2789.95  | 15510-15520 | 3044.85        | 16610-16620 | 3299.55  |                |  |  |
| 7820-7830      | 1341.95  | 8920-8930 | 1570.15        | 10110-10120 | 1802.15  | 11120-11130    | 2044.15  | 12220-12230 | 2287.45        | 13320-13330 | 2537.45  | 14420-14430    | 2791.95  | 15520-15530 | 3046.85        | 16620-16630 | 3301.55  |                |  |  |
| 7830-7840      | 1343.95  | 8930-8940 | 1572.35        | 10120-10130 | 1804.35  | 11130-11140    | 2046.35  | 12230-12240 | 2289.95        | 13330-13340 | 2539.45  | 14430-14440    | 2793.95  | 15530-15540 | 3048.85        | 16630-16640 | 3303.55  |                |  |  |
| 7840-7850      | 1345.95  | 8940-8950 | 1574.45        | 10130-10140 | 1806.55  | 11140-11150    | 2048.55  | 12240-12250 | 2292.35        | 13340-13350 | 2541.45  | 14440-14450    | 2795.95  | 15540-15550 | 3050.85        | 16640-16650 | 3305.55  |                |  |  |
| 7850-7860      | 1347.95  | 8950-8960 | 1576.65        | 10140-10150 | 1808.75  | 11150-11160    | 2050.75  |             |                |             |          |                |          |             |                |             |          |                |  |  |

| Taxable Income Tax |          |          | Taxable Income Tax |          |          | Taxable Income Tax |          |          | Taxable Income Tax |          |          | Taxable Income Tax |          |          | Taxable Income Tax |          |          | Taxable Income Tax |          |          |
|--------------------|----------|----------|--------------------|----------|----------|--------------------|----------|----------|--------------------|----------|----------|--------------------|----------|----------|--------------------|----------|----------|--------------------|----------|----------|
| Over               | Not over | Line 126 | Over               | Not over | Line 126 | Over               | Not over | Line 126 | Over               | Not over | Line 126 | Over               | Not over | Line 126 | Over               | Not over | Line 126 | Over               | Not over | Line 126 |
| 15400              | 15410    | 30205    | 16500              | 16510    | 32925    | 17600              | 17610    | 35580    | 18700              | 18710    | 38320    | 19800              | 19810    | 41080    | 20900              | 20910    | 43860    | 22000              | 22010    | 46720    |
| 15410              | 15420    | 30305    | 16510              | 16520    | 33000    | 17610              | 17620    | 35600    | 18710              | 18720    | 38340    | 19810              | 19820    | 41100    | 20910              | 20920    | 43900    | 22010              | 22020    | 46740    |
| 15420              | 15430    | 30405    | 16520              | 16530    | 33075    | 17620              | 17630    | 35625    | 18720              | 18730    | 38360    | 19820              | 19830    | 41120    | 20920              | 20930    | 43920    | 22020              | 22030    | 46760    |
| 15430              | 15440    | 30525    | 16530              | 16540    | 32925    | 17630              | 17640    | 35660    | 18730              | 18740    | 38410    | 19830              | 19840    | 41160    | 20930              | 20940    | 43960    | 22030              | 22040    | 46790    |
| 15440              | 15450    | 30630    | 16540              | 16550    | 33000    | 17640              | 17650    | 35680    | 18740              | 18750    | 38430    | 19840              | 19850    | 41180    | 20940              | 20950    | 43980    | 22040              | 22050    | 46810    |
| 15450              | 15460    | 30735    | 16550              | 16560    | 33075    | 17650              | 17660    | 35700    | 18750              | 18760    | 38450    | 19850              | 19860    | 41200    | 20950              | 20960    | 44000    | 22050              | 22060    | 46830    |
| 15460              | 15470    | 30842    | 16560              | 16570    | 33084    | 17660              | 17670    | 35730    | 18760              | 18770    | 38480    | 19860              | 19870    | 41230    | 20960              | 20970    | 44030    | 22060              | 22070    | 46870    |
| 15470              | 15480    | 30946    | 16570              | 16580    | 33086    | 17670              | 17680    | 35760    | 18770              | 18780    | 38510    | 19870              | 19880    | 41250    | 20970              | 20980    | 44040    | 22070              | 22080    | 46890    |
| 15480              | 15490    | 30715    | 16580              | 16590    | 33100    | 17680              | 17690    | 36030    | 18780              | 18790    | 38530    | 19880              | 19890    | 41330    | 20980              | 20990    | 44100    | 22080              | 22090    | 46910    |
| 15490              | 15500    | 30465    | 16590              | 16600    | 33115    | 17690              | 17700    | 35810    | 18790              | 18800    | 38560    | 19890              | 19900    | 41310    | 20990              | 21000    | 44100    | 22090              | 22100    | 46910    |
| 15500              | 15510    | 30525    | 16600              | 16610    | 33165    | 17700              | 17710    | 35830    | 18800              | 18810    | 38580    | 19900              | 19910    | 41330    | 21000              | 21010    | 44120    | 22100              | 22110    | 46960    |
| 15510              | 15520    | 30545    | 16610              | 16620    | 33180    | 17710              | 17720    | 35860    | 18810              | 18820    | 38610    | 19910              | 19920    | 41350    | 21010              | 21020    | 44140    | 22110              | 22120    | 47000    |
| 15520              | 15530    | 30645    | 16620              | 16630    | 33200    | 17720              | 17730    | 35880    | 18820              | 18830    | 38630    | 19920              | 19930    | 41370    | 21020              | 21030    | 44160    | 22120              | 22130    | 47020    |
| 15530              | 15540    | 30529    | 16630              | 16640    | 33235    | 17730              | 17740    | 35910    | 18830              | 18840    | 38660    | 19930              | 19940    | 41410    | 21030              | 21040    | 44190    | 22130              | 22140    | 47050    |
| 15540              | 15550    | 30615    | 16640              | 16650    | 33255    | 17740              | 17750    | 35930    | 18840              | 18850    | 38680    | 19940              | 19950    | 41430    | 21040              | 21050    | 44220    | 22140              | 22150    | 47080    |
| 15550              | 15560    | 30720    | 16650              | 16660    | 33280    | 17750              | 17760    | 35960    | 18850              | 18860    | 38710    | 19950              | 19960    | 41450    | 21050              | 21060    | 44240    | 22150              | 22160    | 47100    |
| 15560              | 15570    | 30645    | 16660              | 16670    | 33300    | 17760              | 17770    | 35980    | 18860              | 18870    | 38730    | 19960              | 19970    | 41480    | 21060              | 21070    | 44270    | 22160              | 22170    | 47130    |
| 15570              | 15580    | 30685    | 16670              | 16680    | 33325    | 17770              | 17780    | 36010    | 18870              | 18880    | 38760    | 19970              | 19980    | 41510    | 21070              | 21080    | 44300    | 22170              | 22180    |          |

## Québec Income Tax Table

| Taxable Income |          |          | Income Tax |          |          | Taxable Income |          |          | Income Tax  |          |          | Taxable Income               |          |          | Income Tax |          |          | Taxable Income |          |          | Income Tax |          |          |  |  |  |  |  |
|----------------|----------|----------|------------|----------|----------|----------------|----------|----------|---|----------|----------|------------------------------|----------|----------|------------|----------|----------|----------------|----------|----------|------------|----------|----------|--|--|--|--|--|
| Over           | Not over | Line 126 | Over       | Not over | Line 126 | Over           | Not over | Line 126 | Over  | Not over | Line 126 | Over                         | Not over | Line 126 | Over       | Not over | Line 126 | Over           | Not over | Line 126 | Over       | Not over | Line 126 |  |  |  |  |  |
| 23100          | 23110    | 4958 10  | 23400      | 23410    | 5036 10  | 23700          | 23710    | 5114 10  | 1978 RATES OF INCOME TAX ON THE TAXABLE INCOME OVER \$24,000 – SEE GUIDE 48 |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23110          | 23120    | 4960 70  | 23410      | 23420    | 5038 70  | 23710          | 23720    | 5116 70  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23120          | 23130    | 4963 30  | 23420      | 23430    | 5041 30  | 23720          | 23730    | 5119 30  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23130          | 23140    | 4965 90  | 23430      | 23440    | 5043 90  | 23730          | 23740    | 5121 90  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23140          | 23150    | 4968 50  | 23440      | 23450    | 5046 50  | 23740          | 23750    | 5124 50  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23150          | 23160    | 4971 10  | 23450      | 23460    | 5049 10  | 23750          | 23760    | 5127 10  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23160          | 23170    | 4973 70  | 23460      | 23470    | 5051 70  | 23760          | 23770    | 5129 70  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23170          | 23180    | 4976 30  | 23470      | 23480    | 5054 30  | 23770          | 23780    | 5132 30  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23180          | 23190    | 4978 90  | 23480      | 23490    | 5056 90  | 23780          | 23790    | 5134 90  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23190          | 23200    | 4981 50  | 23490      | 23500    | 5059 50  | 23790          | 23800    | 5137 50  | Taxable Income  |          |          | Income Tax                   |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23200          | 23210    | 4984 10  | 23500      | 23510    | 5062 10  | 23800          | 23810    | 5140 10  | Income  |          |          | Income Tax                   |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23210          | 23220    | 4986 70  | 23510      | 23520    | 5064 70  | 23810          | 23820    | 5142 70  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23220          | 23230    | 4989 30  | 23520      | 23530    | 5067 30  | 23820          | 23830    | 5145 30  | \$24,000  |          |          | \$ 5,190.77 + 26% on next    |          |          |            |          |          | \$ 44.1        |          |          |            |          |          |  |  |  |  |  |
| 23230          | 23240    | 4991 90  | 23530      | 23540    | 5069 90  | 23830          | 23840    | 5147 90  | 24,441  |          |          | 5,305.41 + 27% on next       |          |          |            |          |          | 4,388          |          |          |            |          |          |  |  |  |  |  |
| 23240          | 23250    | 4994 50  | 23540      | 23550    | 5072 50  | 23840          | 23850    | 5150 50  | 28,829  |          |          | 6,490.19 + 28% on next       |          |          |            |          |          | 5,073          |          |          |            |          |          |  |  |  |  |  |
| 23250          | 23260    | 4997 10  | 23550      | 23560    | 5075 10  | 23850          | 23860    | 5153 10  | 28,829  |          |          | 6,490.19 + 28% on next       |          |          |            |          |          | 5,073          |          |          |            |          |          |  |  |  |  |  |
| 23260          | 23270    | 4999 70  | 23560      | 23570    | 5077 70  | 23860          | 23870    | 5155 70  | 33,902  |          |          | 7,910.63 + 29% on next       |          |          |            |          |          | 5,864          |          |          |            |          |          |  |  |  |  |  |
| 23270          | 23280    | 5002 30  | 23570      | 23580    | 5080 30  | 23870          | 23880    | 5158 30  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23280          | 23290    | 5004 90  | 23580      | 23590    | 5082 90  | 23880          | 23890    | 5160 90  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23290          | 23300    | 5007 50  | 23590      | 23600    | 5085 50  | 23890          | 23900    | 5163 50  | 39,766  |          |          | 9,611.19 + 30% on next       |          |          |            |          |          | 6,778          |          |          |            |          |          |  |  |  |  |  |
| 23300          | 23310    | 5010 10  | 23600      | 23610    | 5088 10  | 23900          | 23910    | 5166 10  | 46,544  |          |          | 11,644.59 + 31% on next      |          |          |            |          |          | 7,836          |          |          |            |          |          |  |  |  |  |  |
| 23310          | 23320    | 5012 70  | 23610      | 23620    | 5090 70  | 23910          | 23920    | 5168 70  | 54,380  |          |          | 14,073.75 + 32% on next      |          |          |            |          |          | 6,334          |          |          |            |          |          |  |  |  |  |  |
| 23320          | 23330    | 5015 30  | 23620      | 23630    | 5093 30  | 23920          | 23930    | 5171 30  | 60,714  |          |          | 16,100.63 + 33% on remainder |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23330          | 23340    | 5017 90  | 23630      | 23640    | 5095 90  | 23930          | 23940    | 5173 90  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23340          | 23350    | 5020 50  | 23640      | 23650    | 5098 50  | 23940          | 23950    | 5176 50  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23350          | 23360    | 5023 10  | 23650      | 23660    | 5101 10  | 23950          | 23960    | 5179 10  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23360          | 23370    | 5025 70  | 23660      | 23670    | 5103 70  | 23960          | 23970    | 5181 70  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23370          | 23380    | 5028 30  | 23670      | 23680    | 5106 30  | 23970          | 23980    | 5184 30  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23380          | 23390    | 5030 90  | 23680      | 23690    | 5108 90  | 23980          | 23990    | 5186 90  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |
| 23390          | 23400    | 5033 50  | 23690      | 23700    | 5111 50  | 23990          | 24000    | 5189 50  |   |          |          |                              |          |          |            |          |          |                |          |          |            |          |          |  |  |  |  |  |

**SCHEDULE E**  
(s. 1191R1)

**TABLES FOR ASSESSING CERTAIN GIFTS**

**Table 1**

**PRESENT VALUE OF AN ANNUITY FOR A GUARANTEED PERIOD**

| <i>Term<br/>(Years)</i> | <i>Value</i> | <i>Term<br/>(Years)</i> | <i>Value</i> | <i>Term<br/>(Years)</i> | <i>Value</i> |
|-------------------------|--------------|-------------------------|--------------|-------------------------|--------------|
| 1                       | 0,95238      | 31                      | 15,59281     | 61                      | 18,98028     |
| 2                       | 1,85941      | 32                      | 15,80268     | 62                      | 19,02883     |
| 3                       | 2,72325      | 33                      | 16,00255     | 63                      | 19,07508     |
| 4                       | 3,54595      | 34                      | 16,19290     | 64                      | 19,11912     |
| 5                       | 4,32948      | 35                      | 16,37419     | 65                      | 19,16107     |
| 6                       | 5,07569      | 36                      | 16,54685     | 66                      | 19,20102     |
| 7                       | 5,78637      | 37                      | 16,71129     | 67                      | 19,23907     |
| 8                       | 6,46321      | 38                      | 16,86789     | 68                      | 19,27530     |
| 9                       | 7,10782      | 39                      | 17,01704     | 69                      | 19,30981     |
| 10                      | 7,72173      | 40                      | 17,15909     | 70                      | 19,34268     |
| 11                      | 8,30641      | 41                      | 17,29437     | 71                      | 19,37398     |
| 12                      | 8,86325      | 42                      | 17,42321     | 72                      | 19,40379     |
| 13                      | 9,39357      | 43                      | 17,54591     | 73                      | 19,43218     |
| 14                      | 9,89864      | 44                      | 17,66277     | 74                      | 19,45922     |
| 15                      | 10,37966     | 45                      | 17,77407     | 75                      | 19,48497     |
| 16                      | 10,83777     | 46                      | 17,88007     | 76                      | 19,50950     |
| 17                      | 11,27407     | 47                      | 17,98102     | 77                      | 19,53285     |
| 18                      | 11,68959     | 48                      | 18,07716     | 78                      | 19,55510     |
| 19                      | 12,08532     | 49                      | 18,16872     | 79                      | 19,57628     |
| 20                      | 12,46221     | 50                      | 18,25593     | 80                      | 19,59646     |
| 21                      | 12,82115     | 51                      | 18,33898     | 81                      | 19,61568     |
| 22                      | 13,16300     | 52                      | 18,41807     | 82                      | 19,63398     |
| 23                      | 13,48857     | 53                      | 18,49340     | 83                      | 19,65141     |
| 24                      | 13,79864     | 54                      | 18,56515     | 84                      | 19,66801     |
| 25                      | 14,09394     | 55                      | 18,63347     | 85                      | 19,68382     |
| 26                      | 14,37519     | 56                      | 18,69854     | 86                      | 19,69887     |
| 27                      | 14,64303     | 57                      | 18,76052     | 87                      | 19,71321     |
| 28                      | 14,89813     | 58                      | 18,81954     | 88                      | 19,72687     |
| 29                      | 15,14107     | 59                      | 18,87575     | 89                      | 19,73987     |
| 30                      | 15,37245     | 60                      | 18,92929     | 90                      | 19,75226     |

### FREQUENCY FACTOR

The Value shown in the Table must be multiplied by :

| <i>Annuity payable</i> | <i>Payments at the end<br/>of each period</i> | <i>Payments at the<br/>beginning of each period</i> |
|------------------------|---|---|
| Annually               | nil   | 1,05  |
| Semi-annually          | 1,012348                                      | 1,037348  |
| Quarterly              | 1,018559                                      | 1,031059  |
| Monthly                | 1,022715                                      | 1,026881  |

Table 2

### PRESENT VALUE OF DEFERRED GIFTS

| <i>Term<br/>(Years)</i> | <i>Value</i> | <i>Term<br/>(Years)</i> | <i>Value</i> | <i>Term<br/>(Years)</i> | <i>Value</i> | <i>Term<br/>(Years)</i> | <i>Value</i> |
|-------------------------|--------------|-------------------------|--------------|-------------------------|--------------|-------------------------|--------------|
| 1                       | 0,95238      | 46                      | 0,10600      | 24                      | 0,31007      | 69                      | 0,03451      |
| 2                       | 0,90703      | 47                      | 0,10095      | 25                      | 0,29530      | 70                      | 0,03287      |
| 3                       | 0,86384      | 48                      | 0,09614      |                         |              |                         |              |
| 4                       | 0,82270      | 49                      | 0,09156      | 26                      | 0,28124      | 71                      | 0,03130      |
| 5                       | 0,78353      | 50                      | 0,08720      | 27                      | 0,26785      | 72                      | 0,02981      |
|                         |              |                         |              | 28                      | 0,25509      | 73                      | 0,02839      |
| 6                       | 0,74622      | 51                      | 0,08305      | 29                      | 0,24295      | 74                      | 0,02704      |
| 7                       | 0,71068      | 52                      | 0,07910      | 30                      | 0,23138      | 75                      | 0,02575      |
| 8                       | 0,67684      | 53                      | 0,07533      |                         |              |                         |              |
| 9                       | 0,64461      | 54                      | 0,07174      | 31                      | 0,22036      | 76                      | 0,02453      |
| 10                      | 0,61391      | 55                      | 0,06833      | 32                      | 0,20987      | 77                      | 0,02336      |
|                         |              |                         |              | 33                      | 0,19987      | 78                      | 0,02245      |
| 11                      | 0,58468      | 56                      | 0,06507      | 34                      | 0,19035      | 79                      | 0,02119      |
| 12                      | 0,55684      | 57                      | 0,06197      | 35                      | 0,18129      | 80                      | 0,02018      |
| 13                      | 0,53032      | 58                      | 0,05902      |                         |              |                         |              |
| 14                      | 0,50507      | 59                      | 0,05621      | 36                      | 0,17266      | 81                      | 0,01922      |
| 15                      | 0,48102      | 60                      | 0,05354      | 37                      | 0,16444      | 82                      | 0,01830      |
|                         |              |                         |              | 38                      | 0,15661      | 83                      | 0,01743      |
| 16                      | 0,45811      | 61                      | 0,05099      | 39                      | 0,14915      | 84                      | 0,01660      |
| 17                      | 0,43630      | 62                      | 0,04856      | 40                      | 0,14205      | 85                      | 0,01581      |
| 18                      | 0,41552      | 63                      | 0,04625      |                         |              |                         |              |
| 19                      | 0,39573      | 64                      | 0,04404      | 41                      | 0,13528      | 86                      | 0,01506      |
| 20                      | 0,37689      | 65                      | 0,04195      | 42                      | 0,12884      | 87                      | 0,01434      |
|                         |              |                         |              | 43                      | 0,12270      | 88                      | 0,01366      |
| 21                      | 0,35894      | 66                      | 0,03995      | 44                      | 0,11686      | 89                      | 0,01301      |
| 22                      | 0,34185      | 67                      | 0,03805      | 45                      | 0,11130      | 90                      | 0,01239      |
| 23                      | 0,32557      | 68                      | 0,03623      |                         |              |                         |              |

**Table 3**  
**PRESENT VALUE OF A LIFE ANNUITY**  
**OR A LIFE INTEREST**

| <i>Value</i>                           |            |              | <i>Value</i>                           |            |              | <i>Value</i>                           |                         |
|--|------------|--------------|--|------------|--------------|--|-------------------------|
| <i>Age at<br/>nearest<br/>birthday</i> |            |              | <i>Age at<br/>nearest<br/>birthday</i> |            |              | <i>Age at<br/>nearest<br/>birthday</i> |                         |
|  | <i>Men</i> | <i>Women</i> |  | <i>Men</i> | <i>Women</i> |  | <i>Men</i> <i>Women</i> |
| 0                                      | 18,48427   | 18,87406     | 30                                     | 16,71999   | 17,48982     | 60                                     | 10,07776      11,71118  |
| 1                                      | 18,91125   | 19,22386     | 31                                     | 16,58303   | 17,37841     | 61                                     | 9,79771      11,42152   |
| 2                                      | 18,88864   | 19,21186     | 32                                     | 16,43940   | 17,26230     | 62                                     | 9,51737      11,12563   |
| 3                                      | 18,85388   | 19,19020     | 33                                     | 16,28914   | 17,14142     | 63                                     | 9,23697      10,82431   |
| 4                                      | 18,81451   | 19,16373     | 34                                     | 16,13244   | 17,01572     | 64                                     | 8,95641      10,51768   |
| 5                                      | 18,77030   | 19,13449     | 35                                     | 15,96912   | 16,88473     | 65                                     | 8,67552      10,20516   |
| 6                                      | 18,72202   | 19,10212     | 36                                     | 15,79900   | 16,74856     | 66                                     | 8,39418      9,88735    |
| 7                                      | 18,66988   | 19,06669     | 37                                     | 15,62260   | 16,60709     | 67                                     | 8,11264      9,56459    |
| 8                                      | 18,61410   | 19,02782     | 38                                     | 15,43973   | 16,46022     | 68                                     | 7,83154      9,23775    |
| 9                                      | 18,55429   | 18,98618     | 39                                     | 15,25052   | 16,30783     | 69                                     | 7,55017      8,90697    |
| 10                                     | 18,49107   | 18,94184     | 40                                     | 15,05493   | 16,14978     | 70                                     | 7,26780      8,57138    |
| 11                                     | 18,42445   | 18,89485     | 41                                     | 14,85326   | 15,98611     | 71                                     | 6,98458      8,23143    |
| 12                                     | 18,35448   | 18,84529     | 42                                     | 14,64528   | 15,81666     | 72                                     | 6,70136      7,88867    |
| 13                                     | 18,28217   | 18,79366     | 43                                     | 14,43125   | 15,64145     | 73                                     | 6,42052      7,54577    |
| 14                                     | 18,20800   | 18,73983     | 44                                     | 14,21125   | 15,46047     | 74                                     | 6,14326      7,20410    |
| 15                                     | 18,13306   | 18,68390     | 45                                     | 13,98518   | 15,27355     | 75                                     | 5,87084      6,86399    |
| 16                                     | 18,05749   | 18,62636     | 46                                     | 12,75293   | 15,08065     | 76                                     | 5,60347      6,52661    |
| 17                                     | 17,98142   | 18,56653     | 47                                     | 13,51502   | 14,88190     | 77                                     | 5,34236      6,19339    |
| 18                                     | 17,90424   | 18,50449     | 48                                     | 13,27212   | 14,67708     | 78                                     | 5,08796      5,86636    |
| 19                                     | 17,82587   | 18,43992     | 49                                     | 13,02458   | 14,46596     | 79                                     | 4,84073      5,54653    |
| 20                                     | 17,74605   | 18,37209     | 50                                     | 12,77307   | 14,24844     | 80                                     | 4,60089      5,23424    |
| 21                                     | 17,66488   | 18,30104     | 51                                     | 12,51751   | 14,02458     | 81                                     | 4,36883      4,92992    |
| 22                                     | 17,58130   | 18,22659     | 52                                     | 12,25856   | 13,79426     | 82                                     | 4,14460      4,63443    |
| 23                                     | 17,49462   | 18,14859     | 53                                     | 11,99629   | 13,55733     | 83                                     | 3,92848      4,34924    |
| 24                                     | 17,40330   | 18,06704     | 54                                     | 11,73064   | 13,31379     | 84                                     | 3,72044      4,07455    |
| 25                                     | 17,30595   | 17,98136     | 55                                     | 11,46140   | 13,06344     | 85                                     | 3,52025      3,81036    |
| 26                                     | 17,20208   | 17,89156     | 56                                     | 11,18879   | 12,80610     | 86                                     | 3,32832      3,55660    |
| 27                                     | 17,09154   | 17,79760     | 57                                     | 10,91348   | 12,54197     | 87                                     | 3,14389      3,31352    |
| 28                                     | 16,97419   | 17,69948     | 58                                     | 10,63603   | 12,27141     | 88                                     | 2,96738      3,08179    |
| 29                                     | 16,85045   | 17,59677     | 59                                     | 10,35736   | 11,99462     | 89                                     | 2,79874      2,86116    |
|  |            |              |  |            |              | 90                                     | 2,63728      2,65127    |

**FREQUENCY FACTOR****Amount added to the value shown**

| <i>Annuity payable</i> | <i>Payments at the end<br/>of each period</i> | <i>Payments at the<br/>beginning of each period</i> |
|------------------------|---|---|
| Annually               | nil   | 1,0   |
| Semi-annually          | 0,25  | 0,75  |
| Quarterly              | 0,375   | 0,625   |
| Monthly                | 0,45833                                       | 0,54167   |

**SCHEDULE F**

(s. 488R2)

**RESERVES AND ESTABLISHMENTS****1. Reserves**

Amos

Bécancour

Betsiamites

Caughnawaga (Kanawake)

Doncaster

Escoumins

Kipawa

Lac Rapide

Lac Simon

Lorette

Maliotenam

Maniwaki

Manouane

Maria

Mingan

Natashquan

Obedjiwan

Odanak

Oka

Pointe-Bleue (Ouiatchouan)

Restigouche

Romaine

Saint-Régis (Akwasasne)

Schefferville

Sept-Îles

Témiscamingue

Weymontachingue

**2. Establishments**

Eastmain

Fort George

Fort Rupert

Grand Lac Victoria

Hunters-Point

Kawawachikanach

Lac Doré

Longue-Pointe

Mistassini

Némiscou

Nouveau-Comptoir

Poste-de-la-Baleine

Saint-Augustin

Waswanipi

O.C. 2241-81, s. 2 ; 3348-81, s. 2.

O.C. 1981-80, (1980) 112 G.O. II, 2703, 4471 and (1981) 113 G.O. II, 19

O.C. 1983-80, (1980) 112 G.O. II, 2941, 4474 and (1981) 113 G.O. II, 20 and 2865

O.C. 2456-80, (1980) 112 G.O. II, 3905, 4474 and (1981) 113 G.O. II, 20

O.C. 3190-80, (1980) 112 G.O. II, 4289

O.C. 3832-80, (1980) 112 G.O. II, 4999

O.C. 3926-80, (1980) 112 G.O. II, 5107 and (1981) 113 G.O. II, 2866

O.C. 871-81, (1981) 113 G.O. II, 949 and 2868

O.C. 1535-81, (1981) 113 G.O. II, 1889 and 2793

O.C. 2241-81, (1981) 113 G.O. II, 2978

O.C. 3211-81, (1981) 113 G.O. II, 3683, except section 6

O.C. 3348-81, (1981) 113 G.O. II, 4013



## HISTORICAL NOTES

### Section 21.6R1

*This section, inserted in 1980, applies from 6 December 1979. (O.C. 2456-80, s. 1).*

### Section 21.6R2

*This section, inserted in 1980, applies from 6 December 1979. (O.C. 2456-80, s. 1).*

### Section 21.9R1

*This section, inserted in 1980, applies from 6 December 1979. (O.C. 2456-80, s. 1).*

### Section 39R1

*This section was amended in 1981 by adding paragraph c and by replacing the part preceding paragraph a which formerly read as follows :*

“In computing his income, a taxpayer is not required to include, pursuant to paragraph g of section 39 of the Act, the following amounts : ”.

*These amendments apply to the 1978 taxation year and to subsequent taxation years. (O.C. 1535-81, s. 1).*

*This section, inserted in 1980, is effective from 3 September 1980, except with respect to paragraph b, in which case it applies to the 1973 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 2).*

### Section 87R1

*This section was amended in 1980 in order to add thereto a reference to subsection 14 of section 127 of the Income Tax Act (R.S.C., 1952, c. 148). This amendment applies to a taxation year ending after 16 November 1978. (O.C. 2456-80, s. 3).*

### Section 91R1

*This section, replaced in 1981, is effective from 24 December 1980. (O.C. 1535-81, s. 2).*

*Formerly, it read as follows :*

“For the purposes of section 91 of the Act, a prescribed amount is an amount that becomes receivable by Her Majesty in right of Canada for the use and benefit of a band, within the meaning of the Indian Act (R.S.C., 1970, c. I-6), or by Petro-Canada.”.

### Section 126R1

*This section, replaced in 1980, applies with respect to the computation of the interest deemed to have been received by a corporation after 25 March 1980. (O.C. 2456-80, s. 4).*

*Formerly, it read as follows :*

“For the purposes of section 126 of the Act, the yearly rate of interest at which a loan contemplated in this section must be computed is 8%.”.

### Section 130R2

*This section was amended in 1981 :*

— *by adding, in the part of paragraphs h, i and j of subsection 1 preceding subparagraph 1, the words “or by the Minister of Communications of Canada” ;*

— *by adding, in subparagraph ii of paragraph j of subsection 1, the words “or the Minister of Communications of Canada” ;*

— *by adding paragraph n of subsection 1 ;*

— *by replacing paragraphs b and d of subsection 8 which formerly read as follows :*

“(b) the Secretary of State may revoke a certificate he has issued if an incorrect statement was made in the furnishing of information and a certificate that has been revoked shall be null and void from the time of its issue” ;

“(d) unit of production” means a mesure used by the Secretary of State of Canada in determining the weight to be given for each individual Canadian referred to in clause ii of paragraph j of subsection 1 who provides services in respect of a motion picture film or video tape.” ; *and*

— *by replacing subsection 9 which formerly read as follows :*

“For the purposes of paragraph d of the first paragraph of Class 34 in Schedule B, a certificate issued may be revoked by the Minister where an incorrect statement was made in the furnishing of information, or where the taxpayer does not conform to the plan described in the said paragraph, and a certificate that has been revoked shall be null and void from the time of its issue.”.

*These amendments are effective from 24 December 1980, except replacement of paragraph 9 which applies from 11 December 1979. (O.C. 1535-81, s. 3).*

*This section was amended in 1980 by replacing :*

— *in paragraph b of subsection 3, the words “from a deposit of sylvite, halite, bituminous sand, oil sand or oil shale” by the words “from a deposit of sylvite or halite” ;*

— *in paragraph a of subsection 4, the words “from a deposit of sylvite halite, bituminous sand, oil sand, oil shale, but does not include an oil well or natural gas well” by the words “from a deposit of sylvite or halite, but does not include any oil well or gas well” and the words “bituminous sand, oil sand” ; by the words “bituminous or oil sands” ;*

— *in paragraph b of subsection 4, the words “halite, bituminous sand, oil sand or oil shale” by the words “or halite” ; and*

— *paragraph b of subsection 5, which formerly read as follows* : “the production of crude oil from bituminous sand, oil sand or oil shale.”

*These amendments apply from 11 April 1978. (O.C. 1926-80, s. 1).*

*This section was amended in 1980 :*

— *by adding, in the part of paragraphs i and j of subsection 1 preceding subparagraph i, the words “for a taxation year” and “and in respect of which the principal photography and rapping was commenced before the end of the taxation year or were completed not later than 60 days after the end of that year” ; this amendment applies to the 1978 taxation year and to subsequent taxation years ; (O.C. 1983-80, s. 1) ;*

— *by adding paragraph m to subsection 1 ; this amendment applies after 16 November 1978 : (O.C. 1983-80, s. 1) ;*

— *by adding, to the part of subsection 8 preceding paragraph a, a reference to sections 130R55.5 and 130R55.6 ; this amendment applies in respect of a property acquired after 1978 ; (O.C. 1983-80, s. 1) ; and*

— *by inserting, in subsection 8, the paragraphs b.1, b.2 and b.3 ; this amendment applies in respect of a property acquired after 1978. (O.C. 1983-80, s. 1).*

#### Section 130R3

*This section was amended in 1980 :*

— *by adding, at the end of the first paragraph, the words “for the year” ; and*

— *by replacing the second and third paragraphs which formerly read as follows :*

“Where the class of property referred to in section 130R6 includes an automobile that was used exclusively to earn an income from a business or property, the allowance contemplated in section 130R1 shall not exceed the amount that would have been obtained in the first paragraph if the undepreciated capital cost of property of the class, before any deduction under this section, had been reduced by an amount equal to the aggregate of the amount by which the capital cost of each station wagon exceeds 9 000 \$ and the amount by which the capital cost of each standard automobile exceeds 7 500 \$.”

“Where the class of property referred to in section 130R6 includes an automobile owned by an individual who holds a permit to carry passengers for remuneration and who uses it in part to earn an income from a business or property and in part for personal use, the allowance contemplated in section 130R1 shall not exceed the

amount that would have been obtained in the first paragraph, if the undepreciated capital cost of property in that class, before any deduction under this section, had been reduced by the aggregate of such proportion of the amount by which the capital cost, determined without reference to paragraphs c and d of section 99 of the Act, of each station wagon exceeds 9 000 \$ and of such proportion of the amount by which the capital cost so determined of each standard automobile exceeds 7 500 \$, as is represented by the ratio of the use of that automobile to earn that income to its total use.”.

*These amendments apply to a taxation year beginning after 1978 in the case of a corporation and to the 1979 taxation year and subsequent taxation years in the case of an individual. (O.C. 1983-80, s. 2).*

#### Section 130R4

*This section was amended in 1980 by replacing the words “after his 1977 taxation year in respect of that class” by the words “in respect of that class, for any taxation year subsequent to his 1977 taxation year at the end of which the automobile was included in that class”. This amendment applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 3).*

#### Section 130R5

*This section, repealed in 1980, applied to a taxation year beginning before 1978 in the case of a corporation and to taxation years preceding the 1979 taxation year in the case of an individual. (O.C. 1983-80, s. 4).*

*Formerly, it read as follows :*

“For the purposes of sections 130R3 and 130.1R1 :

“station wagon” means an automobile that is designated as such by the automobile manufacturer ; and

“standard automobile” means an automobile that is conceived and designed for the transportation of not more than 7 persons and that is not a station wagon.”.

#### Section 130R6

*This section was amended in 1980 by replacing, in paragraph s, the percentage of “1%” by that of “5%”. This amendment applies after 12 June 1979. (O.C. 1983-80, s. 5).*

#### Section 130R40

*This section was amended in 1980 by adding the words “before the end of the exempt period”. This amendment applies after 12 June 1979. (O.C. 1983-80, s. 6).*

*Section 130R55.1*

*This section, inserted in 1980, applies after 10 April 1978. (O.C. 1983-80, s. 7).*

*Section 130R55.2*

*This section, inserted in 1980, applies after 10 April 1978. (O.C. 1983-80, s. 7).*

*Section 130R55.3*

*This section, inserted in 1980, applies after 10 April 1978. (O.C. 1983-80, s. 7).*

*Section 130R55.4*

*This section, inserted in 1980, applies after 26 December 1978. (O.C. 1983-80, s. 7).*

*Section 130R55.5*

*This section, inserted in 1980, applies after 1978. (O.C. 1983-80, s. 7).*

*Section 130R55.6*

*This section was amended in 1981 by adding, in paragraph b, the words “or by the Minister of Communications of Canada”. This amendment applies from 24 December 1980. (O.C. 1585-81, s. 4).*

*This section, inserted in 1980, applies after 1978. (O.C. 1983-80, s. 7).*

*Section 130R75.1*

*This section, inserted in 1980, applies after 26 December 1978. (O.C. 1983-80, s. 8).*

*Section 130R78*

*This section, repealed in 1980, applied to taxation years preceding the 1978 taxation year. (O.C. 3926-80, s. 2).*

*Formerly, it read as follows :*

“Properties of a life insurer included in a particular segregated fund shall be included in a separate class from other properties of such insurer described in the same class in Schedule B.

“Segregated fund”, for the purpose of this section, means such fund as described in paragraph b of section 835 of the Act.”.

*Section 130R79*

*This section, repealed in 1980, applied to taxation years preceding the 1978 taxation year. (O.C. 3926-80, s. 2).*

*Formerly, it read as follows :*

“The buildings of an insurer used by him in a proportion of at least 80% in the taxation year for the purpose of earning his gross Canadian life investment income, shall be included in a separate class from other buildings described in the same class in Schedule B.”.

*Section 130R87*

*This section, replaced in 1980, applies after 12 June 1979. (O.C. 1983-80, s. 9).*

*Formerly, it read as follows :*

“A separate class is hereby prescribed for all offshore drilling vessels included in Class 7 in Schedule B, including the furniture, fittings, radiocommunication equipment and other attached thereto, acquired by a taxpayer after 25 May 1976 and designed principally for the purpose of :

(a) determining the existence, location, extent or quality of accumulations of petroleum or natural gas, other than mineral resources ; or

(b) drilling oil or gas wells.”.

*Section 130R96*

*This section was amended in 1981 by replacing, in the part preceding paragraph a, the words “1 April 1980” by the figure “1983”. This amendment applies from 1 April 1980. (O.C. 3211-81, s. 1).*

*Section 130R97*

*This section was amended in 1981 by replacing the words “1 April 1980” by the figure “1983”. This amendment applies from 1 April 1980. (O.C. 3211-81, s. 2).*

*Section 130R98*

*This section, replaced in 1980, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 10).*

*Formerly, it read as follows :*

“A separate class must be created for each automobile owned by an individual who does not hold a permit to carry passengers for remuneration and who uses it in part to earn income from a business or property and in part for personal use.”.

*Section 130R101*

*This section was amended in 1980 by replacing paragraph h which formerly read as follows :*

“of a life insurer, other than property :

i. included in a segregated fund within the meaning of paragraph *b* of section 835 of the Act, where the income from the fund is included in computing his income from carrying on a life insurance business in Canada ; or

ii. used or held, in the year, in the course of carrying on an insurance business in Canada.”.

*This amendment applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 3).*

#### Section 130.1R1

*This section, replaced in 1980, applies to a taxation year beginning after 1978 in the case of a corporation and to the 1979 taxation year and subsequent taxation years in the case of an individual. (O.C. 1983-80, s. 11).*

*Formerly, it read as follows :*

“For the purposes of section 130.1 of the Act, the amount prescribed is 9 000 \$ for a station wagon and 7 500 \$ for a standard automobile.

However, in the case of an automobile owned by a corporation and acquired before 19 April 1978, the amount prescribed is the capital cost of the automobile as otherwise determined for the corporation.”.

#### Section 133.2R1

*This section, replaced in 1980, applies to a taxation year beginning after 1978 in the case of a corporation and to the 1979 taxation year and subsequent taxation years in the case of an individual. (O.C. 1983-80, s. 11).*

*Formerly, it read as follows :*

“For the purposes of section 133.2 of the Act, the amount prescribed is the proportion of 3 600 \$ that the use of the automobile to earn an income from a business or property represents with respect to its total use.”.

#### Section 137R2

*This section was amended in 1980 by replacing, in paragraph a, the figure “3 500 \$” by that of “5 500 \$”. This amendment applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 12).*

#### Section 137R3

*This section was amended in 1980 by replacing, in paragraph a, the figure “3 500 \$” by that of “5 500 \$”. This amendment applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 13).*

#### Section 152R1

*This section, replaced in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

*Formerly, it read as follows :*

“The amounts which may be deducted are those of unearned premiums at the end of the taxation year and those of policy reserves, at the end of the year, as declared by the insurance corporation in its annual report to the Superintendent of Insurance, within the meaning of section 835 of the Act.”.

#### Section 152R2

*This section, replaced in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

*Formerly, it read as follows :*

“The amounts to be considered under section 152R1 shall be determined on a net amount basis after deduction of reinsurance ceded.”.

#### Section 152R3

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

#### Section 152R4

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

#### Section 152R5

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

#### Section 152R6

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

#### Section 152R7

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

#### Section 152R8

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

**Section 152R9**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

**Section 152R10**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 4).*

**Section 152R11**

*This section, inserted in 1980, applies from 13 June 1979. (O.C. 3926-80, s. 4).*

**Section 192R1**

*This section, replaced in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 5).*

*Formerly, it read as follows :*

“Section 985 of the Act applies to every Québec Crown Corporation and to every corporation mentioned in one of the schedules of the Financial Administration Act (R.S.C., 1970, c. F-10) with the exception of those mentioned in Schedule D of the said Act.”.

**Section 192R2**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 5).*

**Section 225R1**

*This section, inserted in 1980, applies to the 1977 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 14).*

**Section 230.1R1**

*This section, inserted in 1980, applies to a taxation year ending after 1977. (O.C. 1983-80, s. 14).*

**Section 230.1R2**

*This section, inserted in 1980, applies to a taxation year ending after 1977. (O.C. 1983-80, s. 14).*

**Section 230.1R3**

*This section, inserted in 1980, applies to a taxation year ending after 1977. (O.C. 1983-80, s. 14).*

**Section 230.1R4**

*This section, inserted in 1980, applies to a taxation year ending after 1977. (O.C. 1983-80, s. 14).*

**Section 230.2R1**

*This section, inserted in 1980, applies to a taxation year ending after 1976. (O.C. 1983-80, s. 14).*

**Section 230.2R2**

*This section, inserted in 1980, applies to a taxation year ending after 1976. (O.C. 1983-80, s. 14).*

**Section 230.2R3**

*This section, inserted in 1980, applies to a taxation year ending after 1976. (O.C. 1983-80, s. 14).*

**Section 230.2R4**

*This section, inserted in 1980, applies to a taxation year ending after 1976. (O.C. 1983-80, s. 14).*

**Section 230.2R5**

*This section, inserted in 1980, applies to a taxation year ending after 1976. (O.C. 3926-80, s. 6).*

**Section 242R1**

*This section was amended in 1980 by adding, in paragraph d, the words “or a registered retirement income fund”. This amendment applies to the 1978 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 5).*

**Section 248R2**

*This section, replaced in 1980, applies from 30 June 1978. (O.C. 1983-80, s. 15).*

*Formerly, it read as follows :*

“Section 248R1 shall not apply to the transfer of property by a person to a trust governed by a profit sharing plan, a deferred profit sharing plan, a registered retirement savings plan or a registered home ownership savings plan where that person is, immediately after such transfer, beneficiary of one of these plans, or to the transfer of property by a trust governed by one of these plans to a beneficiary thereof.”.

**Section 273R1**

*This section was amended in 1980 by replacing paragraph b which read as follows :*

“showing the number of years subsequent to 1971 during which the said property was his principal residence while he was a Canadian citizen ; and”.

*This amendment applies in respect of the disposition of property after 31 March 1977. (O.C. 3926-80, s. 7).*

*Section 317R1*

*This section was amended in 1980 by adding subparagraph iii to paragraph a. This amendment applies from 13 March 1980. (O.C. 3926-80, s. 8).*

*Section 360R2*

*This section was amended in 1980 by adding, in paragraph g, the words “excluding a well for the extraction of material from a deposit of bituminous or oil sands or oil shale”. This amendment applies from 11 April 1978. (O.C. 3926-80, s. 9).*

*This section was amended in 1980 :*

— *by replacing paragraph a which formerly read as follows :*

““joint exploration corporation” has the meaning assigned to it in section 382 of the Act ;” ; and

— *by adding paragraphs a.1, i et j.*

*These amendments apply after 10 April 1978. (O.C. 1983-80, s. 16).*

*Section 360R3*

*This section was amended in 1980 by replacing, by the second paragraph, the words “and any property acquired by the partnership shall be deemed to have been acquired by the taxpayer to the extent of his share of the income of the partnership at the end of the fiscal period”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 10).*

*This section was amended in 1980 by adding the words “at the time it is acquired by the partnership”. This amendment applies after 10 April 1978. (O.C. 1983-80, s. 17).*

*Section 360R7*

*This section was amended in 1980 :*

— *by deleting, wherever it occurs, the word “reasonably” ;*

— *by replacing the words “of the excess of such portion of its income for the year as determined in section 415 of the Act in respect of the other corporation to the extent that the latter section refers to section 404 of the Act as amended by paragraph a of the said section 415” by the words “by which the aggregate of such part of its income as determined pursuant to section 415.2 of the Act in respect of the other corporation and such part of its income for the year that is contemplated in subparagraph ii or iii of paragraph b of section 360R12 and that is derived from the processing of ores with property acquired from the other corporation” ; and*

— *by deleting the following : “to the extent that the latter section refers to section 402 of the Act as amended by the said section 415”.*

*These amendments apply from 25 June 1980. (O.C. 3926-80, s. 11).*

*Section 360R9*

*This section was amended in 1980 :*

— *by replacing the words “hereinafter called” by the words “called in this section” ;*

— *by deleting, wherever it occurs, the word “reasonably” ;*

— *by replacing the words “of the excess of such portion of its income for the year determined in section 415 of the Act in respect of the first successor corporation to the extent that the latter section refers to section 404 of the Act as amended by paragraph a of the said section 415” by the words “by which the aggregate of such part of its income for the year as determined pursuant to section 415.2 of the Act in respect of the first successor corporation if the reference to section 415.1 of the Act were not made and such part of its income for the year that is contemplated in subparagraph ii or iii of paragraph b of section 360R12 and that is derived from the processing of ores made by the corporation through property that was owned by the other corporation immediately before the acquisition by the first successor corporation” ; and*

— *by replacing the words “or 415 of the Act to the extent that the latter section refers to section 402 of the Act as amended by the said section 415” by the words “or 415.1 of the Act”.*

*These amendments apply from 25 June 1980. (O.C. 3926-80, s. 12).*

*Section 360R10.1*

*This section, inserted in 1980, applies in respect of the acquisition of property after 16 November 1978. (O.C. 3926-80, s. 13).*

*Section 360R11*

*This section was amended in 1980 by replacing the reference to section 360R10 by a reference to section 360R10.1. This amendment applies in respect of the acquisition of property after 16 November 1978. (O.C. 3926-80, s. 14).*

*Section 360R12*

*This section was amended in 1981 by adding paragraph c and by deleting subparagraph iv of paragraph b which formerly read as follows :*

“rentals or royalties, the amounts of which is computed by reference to the amount or value of production from a mineral resource in Canada”.

*These amendments apply from 12 December 1979. (O.C. 1535-81, s. 5).*

#### Section 360R13

*This section was amended in 1980 by adding, in paragraph d, a reference to section 360R54. This amendment applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 6).*

*This section was amended in 1980 by adding, in paragraph d, a reference to sections 360R46 and 360R47. This amendment applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 18).*

#### Section 360R14

*This section was amended in 1981 by adding paragraph c and by deleting subparagraph ii of paragraph b which formerly read as follows :*

“rentals or royalties, the amount of which are computed by reference to the amount or value of production from an oil or gas well in Canada.”.

*These amendments apply from 12 December 1979. (O.C. 1535-81, s. 6).*

#### Section 360R15

*Paragraph d of this section was amended in 1980 by deleting a reference to section 360R29 and adding a reference to section 360R54. This amendment applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 7).*

*This section was amended in 1980 by adding, in paragraph d, a reference to section 360R46 and 360R47. This amendment applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 19).*

#### Section 360R16

*This section, amended in 1981 by adding paragraph c, applies from 12 December 1979. (O.C. 1535-81, s. 7).*

#### Section 360R17

*This section was amended in 1980 by replacing, in subparagraph iv of paragraph b, the word “cost” by the words “capital cost”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 15).*

*This section was amended in 1980 by adding, in subparagraph i of paragraph a, the words “and, in the case*

*of an individual, those contemplated in section 360R55”. This amendment applies after 31 March 1980. (O.C. 2456-80, s. 8).*

*This section, amended in 1980 by replacing paragraph b, applies after 28 April 1978. (O.C. 1983-80, s. 20).*

*Formerly, this paragraph read as follows :*

“the aggregate of the amounts deducted under section 360R6 in computing his income for all taxation years ended after 6 May 1974 and before the particular time, and 33 1/3% of the amounts added under sections 180 or 182 of the Act to the capital cost to him of depreciable property described in paragraph d of section 360R19, in section 360R23 and in paragraphs a and b of section 360R24.”.

#### Section 360R17.1

*This section, inserted in 1980, applies after 28 April 1978. (O.C. 1983-80, s. 21).*

#### Section 360R18

*This section was amended in 1980 by adding, in the part preceding paragraph a, the words “excluding the expenditures contemplated in section 360R55 with respect to such business”. This amendment applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 9).*

#### Section 360R19

*This section was amended in 1980 by replacing, in paragraph d, the word “cost” by the words “capital cost”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 16).*

#### Section 360R21

*This section was amended in 1980 by replacing, in paragraph c, the words “by an association, partnership or syndicate referred to in paragraph d of section 395 of the Act ; and” by the words “by a partnership referred to in such paragraph d” and by adding paragraph e. The first of these amendments applies from 6 December 1979 and the second one applies to a taxation year ending after 6 May 1974. (O.C. 3926-80, s. 17).*

#### Section 360R22

*This section was amended in 1980 by replacing, in paragraph d, the words “by an association, partnership or syndicate referred to in paragraph d of section 408 of the Act ; and” by the words “by a partnership contemplated in such paragraph d ; and”. This amendment applies from 6 December 1979. (O.C. 3926-80, s. 18).*

*Section 360R24*

*This section was amended in 1980 by replacing, in paragraph a and the part of paragraph b preceding subparagraph i, the word “cost” by the words “capital cost”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 19).*

*This section, amended in 1980 by replacing paragraph b, applies after 10 April 1978. (O.C. 1983-80, s. 22).*

*Formerly, this paragraph read as follows :*

*“all expenditures, other than those contemplated in paragraph a and in section 360R19, incurred by the taxpayer before the particular time contemplated in section 360R17 and each of which was the cost to him of property included in Class 28 of Schedule B, other than property included in that class under subparagraph ii of paragraph d of the first paragraph of the said class or pursuant to a reference, in subparagraph i of the said paragraph d, to paragraph f of subsection 2 of Class 10 of Schedule B ; and”.*

*Section 360R25*

*This section was amended in 1980 by replacing the word “cost” by the words “capital cost”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 20).*

*This section was amended in 1980 by adding the words “and before 27 November 1978”. This amendment applies after 10 April 1978. (O.C. 1983-80, s. 23).*

*Section 360R28*

*This section, replaced in 1980, applies after 28 April 1978. (O.C. 1983-80, s. 24).*

*Formerly, it read as follows :*

*“The corporation from which property is acquired within the meaning of section 360R7 must, in computing its earned depletion base as of any time for a taxation year that is after the acquisition year, deduct the amount by which its earned depletion base immediately before the time of the acquisition exceeds the amount deducted in computing its income under section 360R6 for the acquisition year.”.*

*Section 360R28.1*

*This section, inserted in 1980, applies in respect of the acquisition of property after 16 November 1978. (O.C. 3926-80, s. 21).*

*Section 360R29*

*This section was amended in 1980 by adding, in paragraph a, the words “and section 360R54”. This amendment*

*applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 10).*

*Section 360R30*

*This section was amended in 1981 by adding, in subparagraph i of paragraph a, the words “and the expenses that could be deemed incurred in return from services rendered to the taxpayer after 31 March 1980”. This amendment applies from 24 December 1980. (O.C. 1535-81, s. 8).*

*This section was amended in 1980 by replacing, in subparagraph i of paragraph a, the reference to paragraphs “a to c” of section 395 of the Act by a reference to paragraphs “a to c.1” of the same section. This amendment applies from 6 December 1979. (O.C. 3926-80, s. 22).*

*This section, replaced in 1980, applies after 27 March 1979. (O.C. 1983-80, s. 25).*

*Formerly, it read as follows :*

*“For purposes of this Division, the exploration account of a taxpayer at a particular time means the excess, over the aggregate of the amounts deducted by the taxpayer under section 360R29 in computing his income for the taxation years ending before that particular time, of the aggregate of all amounts each of which is, in respect of an oil or gas well in Canada, equal to 66 2/3% of the amount by which :*

*(a) expenses incurred after 31 March 1977 and before 1 April 1980 and before the particular time in respect of the well, other than expenses or amounts described in paragraphs a to d of section 360R21, that would be expenses included in the Canadian exploration expenses of the taxpayer under sections 395 to 397 of the Act if that section 395 were read without reference to paragraph c and without reference, in paragraph b, to the words “the drilling of the well is completed within 6 months after the end of the year and” and if the reference in paragraphs d and e of that section 395 to paragraphs “a to c” were read as a reference to paragraphs “a or b” ; exceed*

*(b) the earned depletion base of the taxpayer in respect of the well, determined under section 360R31, less the amount that would be determined for the well under paragraph a in respect of the taxpayer if the reference therein “after 31 March 1977 but before 1 April 1980” were read as “after 30 June 1976 but before 1 April 1977”.”.*

*Section 360R30.1*

*This section, inserted in 1980, applies after 27 March 1979. (O.C. 1983-80, s. 25).*



**Section 360R32**

*This section was amended in 1980 by replacing the reference to paragraph a of section 360R30 by a reference to subparagraph i of that paragraph. This amendment applies after 27 March 1979. (O.C. 1983-80, s. 26).*

**Section 360R34**

*This section was amended in 1980 by replacing, in paragraph b, the words “or a partner of an association, partnership or syndicate” by the words “of a partnership” and the words “or partner, as the case may be, at the time when they were incurred by the association, partnership or syndicate, as the case may be” by the words “at the time when they were incurred by the partnership”. These amendments apply from 6 December 1979. (O.C. 3926-80, s. 23).*

**Section 360R36**

*This section was amended in 1980 by replacing the words “add to the aggregate contemplated in section 360R30 the excess” by the words “add the amount of the excess”. This amendment applies after 27 March 1979. (O.C. 1983-80, s. 27).*

**Section 360R37**

*This section, replaced in 1980, applies after 27 March 1979. (O.C. 1983-80, s. 27).*

*Formerly, it read as follows :*

“The corporation from which property has been acquired in accordance with section 360R36 must, for the purposes of computing its exploration account at a particular time after the taxation year of the acquisition, add, to the aggregate of the amounts that it has deducted under section 360R29 in computing its income for taxation years ending before the particular time, the amount by which its exploration account immediately before the acquisition exceeds the amount that it has deducted under section 360R29 in computing its income for the taxation year of the acquisition.”.

**Section 360R37.1**

*This section, inserted in 1980, applies in respect of the acquisition of property after 16 November 1978. (O.C. 3926-80, s. 24).*

**Section 360R46**

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R47**

*This section, inserted in 1980, applies to a taxation year ending 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R48**

*This section was amended in 1980 :*

— *by replacing, in the part of paragraph a preceding subparagraph i and in paragraph b, the word “cost” by the words “capital cost”; this amendment applies from 25 June 1980; (O.C. 3926-80, s. 25); and*

— *by adding, in the part of paragraph a preceding subparagraph i, the words “or a bituminous or oil sands deposit or an oil shale deposit”. This amendment applies from 11 April 1978. (O.C. 3926-80, s. 25).*

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R49**

*This section was amended in 1980 by replacing, in paragraphs c and e, the word “cost” by the words “capital cost”. This amendment applies from 25 June 1980. (O.C. 3926-80, s. 26).*

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R50**

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R51**

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R52**

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R52.1**

*This section, inserted in 1980, applies in respect of the acquisition of property after 16 November 1978. (O.C. 3926-80, s. 27).*

**Section 360R53**

*This section, inserted in 1980, applies to a taxation year ending after 10 April 1978. (O.C. 1983-80, s. 28).*

**Section 360R54**

*This section, inserted in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 11).*

**Section 360R55**

*This section, inserted in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 11).*

**Section 360R56**

*This section, inserted in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 11).*

**Section 360R57**

*This section, inserted in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 11).*

**Section 451R1**

*This section was amended in 1980 by adding, in paragraph a, the following : "within the meaning of paragraph b of section 739 of the Act". This amendment applies in respect of the transfer or assignment of a share after 25 May 1978. (O.C. 3926-80, s. 28).*

*This section, inserted in 1980, applies in respect of the transfer or assignment of a share after 25 May 1978. (O.C. 1983-80, s. 29).*

**Section 451R2**

*This section, replaced in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

*Formerly, it read as follows :*

*"For the purposes of paragraph e of section 451 of the Act, the expression "eligible business" means a business carried on in Canada that is a manufacturing, processing, construction, fishing, farming, forestry or mining business, a business of selling tangible personal property or of leasing such property."*

*This section, inserted in 1980, applies in respect of the transfer or assignment of a share after 25 May 1978. (O.C. 1983-80, s. 29).*

**Section 451R3**

*This section, inserted in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

**Section 451R4**

*This section, inserted in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

**Section 451R5**

*This section, inserted in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

**Section 451R6**

*This section, inserted in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

**Section 451R7**

*This section, inserted in 1980, applies from 26 May 1978. (O.C. 3926-80, s. 29).*

**Section 454R1**

*This section, inserted in 1980, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 29).*

**Section 487.1R1**

*This section, replaced in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 12).*

*Formerly, it read as follows :*

*"For the purposes of section 487.1 of the Act, the annual rate of interest at which a loan contemplated in section 487.2 of the Act shall be computed is 8%.*

*However, where such a loan has been granted before 1974, the annual interest rate computed on that loan either for the whole duration of the loan subsequent to 1978, if the rate of interest payable on the loan could not be determined anew after 1973, or for the whole period beginning 1 January 1979 and ending on the date on which that rate of interest payable could be determined anew for the first time after 1973, if such determination could be effected after 1973 but not before 1979, is the annual rate of interest payable on that loan either for the whole duration of the loan, or for such a period, as the case may be."*

*This section, amended in 1980 by adding the second paragraph, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 31).*

**Section 488R1**

*This section was amended in 1981 :*

*— by adding, in paragraph e, a reference to the Indian Act (R.S.C., 1970, c. I-6) ; and*

*— by adding paragraph k.*

*These amendments apply to the 1980 taxation year and to subsequent taxation years. (O.C. 2241-81, s. 1).*

*This section, amended in 1981 by adding paragraph j, applies from 1 January 1978. (O.C. 1535-81, s. 9).*

*This section, amended in 1980 by deleting paragraph b, applies from 3 September 1980. (O.C. 2456-80, s. 13).*

*Formerly, that paragraph read as follows :*

*“the special allowance granted by the Government of Québec to one of its officers pursuing studies in a teaching institution outside Canada ;”.*

*This section, amended in 1980 by adding paragraph i, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 32).*

#### Section 488R2

*This section, inserted in 1981, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2241-81, s. 2).*

*This section, amended in 1981 by replacing paragraph a, applies from 19 August 1981. (O.C. 3348-81, s. 3).*

*Formerly, paragraph a read as follows :*

*“(a) “Indian” : a person of Indian descent who usually resides in a reserve ;”.*

#### Section 517.1R1

*This section, inserted in 1980, applies in respect of the disposition of a share after 10 April 1978. (O.C. 1983-80, s. 33).*

#### Section 559R1

*This section, inserted in 1980, applies in respect of a winding up beginning after 16 November 1978. (O.C. 2456-80, s. 14).*

#### Section 589R1

*This section was amended in 1980 by replacing the date “30 June 1977” by the date “30 June 1978” and by replacing the words “taxation year in which the share was disposed of” by the words “taxation year in which it has disposed of the share or for the taxation year during which is ending the affiliate’s taxation year in which the latter has disposed of the share, as the case may be”. These amendments apply to the 1972 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 30).*

#### Section 589R2

*This section, inserted in 1980, applies from 6 December 1979. (O.C. 2456-80, s. 15).*

#### Section 694.1R1

*This section, amended in 1981 by replacing the percentage “20,9375%” by the percentage “30,0078%”, applies to the 1982 taxation year and to subsequent taxation years. (O.C. 3211-81, s. 3).*

*This section, amended in 1980 by replacing the percentage “12,5%” by the percentage “20,9375%” applies to the 1981 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 16).*

*This section, inserted in 1980, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 34).*

#### Section 717R2

*This section, amended in 1980 by adding paragraphs s and t, applies in respect of a payment made after 31 December 1979. (O.C. 3190-80, s. 1).*

#### Section 736.2R1

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 35).*

#### Section 771R3.1

*This section was amended in 1981 by adding the words “or has no gross revenue for that year”, and “and, in the latter case, that referred to in paragraph b of this section”. These amendments apply to a taxation year beginning after 1980. (O.C. 1535-80, s. 10).*

*This section, inserted in 1980, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 36).*

#### Section 771R13

*This section was amended in 1981 :*

- *by deleting the words “jointly or” ;*
- *by replacing, before the words “shall include”, the word “corporation” by the word “partnership” ; and*
- *by replacing the words “operations and the salaries and wages paid by the operators, in the fiscal period ending in the year, that the corporations’s share of the profit or loss for the year from such operations is of the total profit or loss from the said operations” by the words “partnership or the salaries and wages paid by the partnership that the corporation’s share of the profit or loss for the year from the partnership is of the total profit or loss of the partnership for that fiscal year”.*

*These amendments apply to a taxation year beginning after 1980. (O.C. 1535-81, s. 11).*

**Section 771R17**

*This section, amended in 1981 by replacing, in paragraph a, the words “the personnel” by the word “employees”, applies to a taxation year beginning after 1980. (O.C. 1535-81, s. 12).*

**Section 771R29**

*This section was amended in 1981 by replacing :*

— *paragraph a which formerly read as follows :*

“the proportion that the number of kilometres travelled by its vehicles in Québec is of the total number of kilometres travelled by its vehicles ; and” ; and

— *in paragraph b, the words “the personnel” by the word “employees”.*

*These amendments apply to a taxation year beginning after 1980. (O.C. 1535-81, s. 13).*

**Section 771R30**

*This section was amended in 1981 by replacing :*

— *in paragraph a, the word “Canada” by the words “all the provinces where it has an establishment” ; and*

— *in paragraph b, the words “the personnel” by the word “employees”.*

*These amendments apply to a taxation year beginning after 1980. (O.C. 1535-81, s. 14).*

**Section 771R31**

*This section, amended in 1981 by replacing paragraph a and that part of paragraph b preceding subparagraph ii, applies to a taxation year beginning after 1980. (O.C. 1535-81, s. 15).*

*Formerly, paragraph a and that part of paragraph b read as follows ;*

(a) the proportion that is port-call-tonnage in Québec is of its total port-call-tonnage ; and

(b) where a ship of the corporation calls at a port outside Canada, the proportion computed by multiplying :

i. the proportion that is port-call-tonnage outside Canada is of its total port-call-tonnage ; by”.

**Section 771R32**

*This section, replaced in 1981, applies to a taxation year beginning after 1980. (O.C. 1535-81, s. 16).*

*Formerly, it read as follows :*

“In this Division :

(a) port-call-tonnage outside Canada is the aggregate of the products obtained by multiplying, for each ship operated by the corporation, the number of calls made in the year by that ship outside Canada by the number of cubic metres of the registered net tonnage of that ship ;

(b) port-call-tonnage in Québec is the aggregate of the products obtained by multiplying, for each ship operated by the corporation, the number of calls made in the year by that ship in Québec by the number of cubic metres of the registered net tonnage of that ship ; and

(c) total port-call-tonnage is the aggregate of the products obtained by multiplying, for each ship operated by the corporation, the number of calls made in the year by that ship by the number of cubic metres of the registered net tonnage of that ship.”.

**Section 771.1R1**

*This section, inserted in 1981, applies to a taxation year ending after 30 June 1981. (O.C. 3211-81, s. 4).*

**Section 772R9**

*This section, replaced in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 37).*

*Formerly, it read as follows :*

“For the purposes of sections 772R2 and 772R5, the taxpayer contemplated therein shall deduct from the tax paid to the government of a political subdivision of a foreign country any amount deductible under section 146 of the Act.”.

**Section 818R1**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 31).*

**Section 818R2**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 31).*

**Section 818R3**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 31).*







**Section 840R19**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 840R20**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 840R21**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 840R22**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 840R23**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 840R24**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R1**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R2**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R3**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R4**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R5**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841R6**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 32).*

**Section 841.1R2**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 33).*

**Section 934R10**

*This section was amended in 1980 by replacing the reference to subsection 1a in section 4900 of Part XLIX of the regulations made under the Income Tax Act (R.S.C., 1952, c. 148) by a reference to subsection 2 of such article. This amendment applies from 16 July 1980. (O.C. 3926-80, s. 35).*

**Section 961.2R1**

*This section, inserted in 1980, applies after 29 June 1978. (O.C. 1983-80, s. 38).*

**Section 961.2R2**

*This section, inserted in 1980, applies after 29 June 1978. (O.C. 1983-80, s. 38).*

**Section 985R1**

*This section, inserted in 1980, applies to the 1978 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 36).*

**Section 985.11R1**

*This section, inserted in 1980, applies to the 1977 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 37).*

**Section 1015R1**

*This section, amended in 1981 by replacing subparagraph xi and xii of paragraph d and by adding subparagraph xiii of that paragraph, applies from 27 June 1981. (O.C. 1535-81, s. 17).*

*Formerly, these subparagraphs read as follows :*

“xi. a payment, other than an annuity payment, as an amount paid under a registered retirement income fund, a benefit of a registered retirement savings plan or under such a plan, paid, during his life-time, to the individual contemplated in section 907 of the Act in respect of whom retirement income is provided for by the plan ; or

xii. a payment, other than an annuity payment, as a benefit of a new plan contemplated in section 914 of the Act or under such a plan except, in the case of a plan that becomes a new plan after 25 May 1976, a payment made in a year subsequent to the year in which the plan becomes a new plan.”.



*This section was amended in 1981 by dividing paragraph d in subparagraphs i and iii to xii and by adding, in that paragraph d, subparagraph ii. These amendments apply from 1 April 1981. (O.C. 871-81, s. 1).*

*This section was amended in 1980 by adding, in paragraph d, the words “under such a plan, paid, during his lifetime, to the individual contemplated in section 907 of the Act in respect of whom retirement income is provided for by the plan, or a benefit of”. This amendment applies from 30 December 1980. (O.C. 3926-80, s. 38).*

*This section was amended in 1980 by adding, in paragraph d, the words “a termination payment” and “an amount paid under a registered retirement income fund”. This amendment applies from 3 September 1980. (O.C. 2456-80, s. 17).*

#### *Section 1015R1.1*

*This section, inserted in 1981, applies from 1 April 1981. (O.C. 871-81, s. 2).*

#### *Section 1015R3.1*

*This section, inserted in 1981, applies from 1 April 1981. (O.C. 871-81, s. 3).*

#### *Section 1015R11*

*This section, replaced in 1981, applies from 27 June 1981. (O.C. 1535-81, s. 18).*

*Formerly, it read as follows :*

“For the purposes of section 1015R9, the payment contemplated therein means a termination payment paid in a single payment, a payment contemplated in subparagraph i, ii or iii of paragraph a of section 345 of the Act and in paragraph b, c or i of the said section 345, a payment under a deferred profit sharing plan or a plan revoked in accordance with section 876 of the Act excepting a payment contemplated in paragraph a of section 873 of the Act, an amount paid as proceeds of the surrender, cancellation or redemption of an income-averaging annuity contract, an amount paid under a registered retirement income fund, excepting an amount contemplated in section 961.3 of the Act, and a payment, other than an annuity payment, as a benefit of a registered retirement savings plan or under such a plan, paid, during his lifetime, to the individual contemplated in section 907 of the Act in respect of whom retirement income is provided for by the plan, or a benefit of a new plan contemplated in section 914 of the Act or under such a plan except, in the case of a plan that becomes a new plan after 25 May 1976, a payment made in a year subsequent to the year in which the plan became a new plan.”.

*This section was amended in 1980 by replacing the reference to paragraphs “b or c” of section 345 of the Act by a reference to paragraphs “b, c, or i” of such section and by adding the words “under such a plan, paid, during his lifetime, to the individual contemplated in section 907 of the Act in respect of whom retirement income is provided for by the plan, or a benefit of”. These amendments apply from 30 December 1980. (O.C. 3926-80, s. 39).*

*This section was amended in 1980 by adding the words “a termination payment paid in a single payment”. This amendment applies from 3 September 1980. (O.C. 2456-80, s. 18).*

*This section was amended in 1980 by adding the words “an amount paid under a registered retirement income fund, except an amount contemplated in section 961.3 of the Act”. This amendment applies from 23 July 1980. (O.C. 1983-80, s. 39).*

#### *Section 1015R13.1*

*This section, inserted in 1981, applies from 1 April 1981 ; however, where it applies to the period commencing 1 April 1981 and ending 31 December 1981, the first paragraph shall be read by replacing the expression “31 January of the year” by “30 April 1981” and the expression “the 30<sup>th</sup> day” by “30 April 1981 or the 30<sup>th</sup> day”. (O.C. 871-81, s. 4).*

#### *Section 1086R1*

*This section was amended in 1980 by adding, in paragraph g, a reference to section 119.1 of the Act. This amendment applies to the 1978 taxation year and to subsequent taxation years ; however, any return that might be filed under paragraph g, before 30 December 1980, with respect to a benefit the value of which shall be included in computing the income of an individual pursuant to section 119.1 of the Act, is deemed to have been filed within the delay provided for if it is filed before 1 March 1981. (O.C. 3926-80, s. 40).*

*This section was amended in 1980 by adding, in paragraph g, a reference to section 37.1 of the Act. This amendment applies to the 1978 taxation year and to subsequent taxation years ; however, any return that might be filed under paragraph g of section 1086R1 before the coming into force of this amendment, on 23 July 1980, is deemed to have been filed within the delay provided for if it is filed before 22 September 1980. (O.C. 1983-80, s. 40).*

*Section 1086R3*

*This section was amended in 1980 by adding, in the second paragraph, the words “or where an annuitant is deemed, under the first paragraph of section 915.2 of the Act, to have received an amount as a benefit out of or under a registered retirement savings plan and the amount of which shall be included in computing his income for a taxation year pursuant to section 929 of the Act”.*

*This amendment applies from 30 June 1978; however, any return that might be filed under the second paragraph before 30 December 1980, to the extent that such paragraph refers to an annuitant who is deemed, pursuant to the first paragraph of section 915.2 of the Act, to have received an amount, is deemed to have been filed within the delay provided for if it is filed before 1 March 1981. (O.C. 3926-80, s. 41).*

*Section 1086R6.1*

*This section, inserted in 1980, applies from 30 June 1978. However, any return that might have been filed under section 1086R6.1 before its coming into force on 23 July 1980, is deemed to have been filed within the delay provided for if it is filed before 22 September 1980. (O.C. 1983-80, s. 41).*

*Section 1086R7*

*This section, amended in 1980 by adding subparagraph v of paragraph b, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 3926-80, s. 42).*

*Section 1086R8.1*

*This section, inserted in 1980, applies to the 1979 taxation year and to subsequent taxation years. (O.C. 1983-80, s. 42.)*

*Section 1137R1*

*This section, replaced in 1980, applies from 1 April 1979; however, Title XXIV of the Regulation respecting the Taxation Act, as it read on 31 March 1979, continues to apply to corporations liable to tax, pursuant to subsection 3 of section 27 of the Act to again amend the Taxation Act and to amend other legislation (S.Q., 1979, c. 38), under Part IV of the Taxation Act as it read on 31 March 1979, and that are not exempt for a period of 18 months following immediately the date of closing of their last fiscal period ended before 1 April 1979, or failing such a fiscal period, for the period overlapping 31 March 1979 for which tax is exigible under the said Part IV. (O.C. 2456-80, s. 19).*

*Formerly, it read as follows :*

*“A corporation may deduct, under paragraph c of section 1137 of the Act, an amount equal to 33 1/3% of the part of its paid-up capital determined under sections 1136 to 1139 of the Act without reference to the said paragraph c, represented by the proportion between its gross revenue derived from mining operations for the taxation year and its gross revenue for that year.*

*For the purposes of the first paragraph, mining operations designate the extraction of mineral from a mine, withing the meaning of paragraph a of subsection 4 of section 130R2, other than a deposit of bituminous sand, oil sand or oil shale, or its production in such mine; they also include its transportation to the point of egress from the mine, including processing thereof prior to or in the course of such transportation; however, they do not include any processing thereof after removal from the mine.”.*

*Section 1137R2*

*This section, repealed in 1980, applied before 1 April 1979. (O.C. 2456-80, s. 20).*

*Formerly, it read as follows :*

*“A corporation trading in securities, within the meaning of the Securities Act (R.S.Q., c. V-1), may deduct, under paragraph c of section 1137 of the Act, an amount equal to the part of its paid-up capital determined under sections 1136 and 1137 of the Act without reference to the said paragraph c, represented by the proportions between the value of its shares and bonds of other corporations and the amount of its assets within the meaning of subsections 3 and 4 of section 1138 of the Act.”.*

*Section 1143R1*

*This section, inserted in 1981, applies to a taxation year ending after 30 June 1981. (O.C. 3211-81, s. 5).*

*Section 1174R1*

*This section, inserted in 1980, applies from 1 April 1979. (O.C. 3926-80, s. 43).*

*Section 1174R2*

*This section, inserted in 1980, applies from 1 April 1979. (O.C. 3926-80, s. 43).*

*Section 1174R3*

*This section, inserted in 1980, applies from 1 April 1979. (O.C. 3926-80, s. 43).*

*Section 1207R1*

*This section, was replaced in 1980 and applies, to the extent that it adopts the first paragraph, in respect of a promise or covenant made after 25 March 1980, and to the extent that it adopts the second paragraph, it applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2456-80, s. 21).*

*Formerly, it read as follows :*

“The rate of interest at which the promise or covenant contemplated in the first paragraph of section 1207 of the Act must be discounted is a yearly rate of 5% and the prescribed rate at which the yearly interest contemplated in the second paragraph of the said section must be computed is 8%.”.

*Schedule A*

*This Schedule, replaced in 1980, applies from 1 January 1981. (O.C. 3832-80, s. 1).*

*Schedule B, Class 2*

*This Class, amended in 1980 by replacing paragraph c, applies after 12 June 1979. (O.C. 1983-80, s. 43).*

*Formerly, that paragraph read as follows :*

“the generating and distributing equipment and plant, including structures, of a producer or distributor of electrical energy, except a property included in Class 10, 13, 14, or 28 ;”.

*Schedule B, Class 3*

*This Class, amended in 1980 by replacing paragraph g, applies after 1978. (O.C. 1983-80, s. 44).*

*Formerly, that paragraph read as follows :*

“an addition or alteration made after 31 March 1967 to a building that would be included in this Class but for the fact it is included in Class 20 ;”.

*Schedule B, Class 6*

*This Class was amended in 1980 :*

— *by adding, in paragraph a, the words “if the building : ” as well as subparagraph i to v ;*

— *by adding paragraph h ; and*

— *by replacing paragraph i which formerly read as follows :*

“an addition or alteration made after 31 March 1967 to a building that would be included in this Class but for the fact it is included in Class 20 ; or”.

*These amendments apply after 1978. (O.C. 1983-80, s. 45).*

*Schedule B, Class 8*

*This Class was amended in 1981 by repealing in subparagraph iii of paragraph j, the words “other than a gas well that is part of the equipment of a farm and from which the gas produced is not sold”. This amendment applies from 26 November 1980. (O.C. 1535-81, s. 19).*

*Schedule B, Class 10*

*This Class, amended in 1981 by adding paragraph h of subsection 1, applies from 12 December 1979. (O.C. 1535-81, s. 20).*

*This Class was amended in 1980 :*

— *by adding, in paragraph b of subsection 2 the words “in this class under paragraph n, in a separate class under section 130R87 or” ; and*

— *by adding paragraph n of subsection 2.*

*These amendments apply after 12 June 1979. (O.C. 1983-80, s. 46).*

*Schedule B, Class 12*

*This Class was amended in 1981 by replacing, in paragraph p, the words “1 July 1981” by the figure “1984”. This amendment applies from 8 April 1981. (O.C. 3211-81, s. 7).*

*This Class, amended in 1980 by adding paragraph q, applies after 16 November 1978. (O.C. 1983-80, s. 47).*

*Schedule B, Class 22*

*This Class was amended in 1980 by adding the words “or in Class 10 pursuant to paragraph n of subsection 2 of that Class”. This amendment applies after 12 June 1979. (O.C. 1983-80, s. 48).*

*Schedule B, Class 24*

*This Class was amended in 1980 by adding, in paragraph a, the words “acquired after 26 April 1965 but before 1971 and”. This amendment applies after 12 June 1979. (O.C. 1983-80, s. 49).*

*Schedule B, Class 26*

*This Class, replaced in 1980, applies after 12 June 1979. (O.C. 1983-80, s. 50).*

*Formerly, it read as follows :*

**“CLASS 26**

**(1%)**

**Property that is a catalyst.”.**

*Schedule B, Class 28*

*This Class, amended in 1981 by adding, in subparagraph iii of subparagraph d of the first paragraph, a reference to paragraph f of subsection 2 of Class 10, applies in respect of a property acquired after 11 December 1979. (O.C. 1535-81, s. 21).*

*Schedule B, Class 31*

*This class, replaced in 1981, is effective from 29 October 1980. (O.C. 3211-81, s. 8).*

*Formerly, it read as follows :*

**"Class 31"**  
(5%)

Property that is a multiple unit residential building in Canada that would otherwise be included in class 3 or 6 and in respect of which a certificate has been issued by the Société d'habitation du Québec or the Central Mortgage and Housing Corporation certifying that the installation of footings or any other base support of the building was commenced after 18 November 1974 and before 1980, in the case of a building that would otherwise be included in class 3, or after 1977 but before 1979, in the case of a building that would otherwise be included in class 6, and that, according to plans and specifications for the building, not less than 80% of the floor space is intended to be used in providing self-contained domestic establishments and related parking, recreation, service and storage areas, and not more than 20% of the floor space is actually used for any other purpose."

*This Class was amended in 1980 by replacing the words "after 18 November and before 1979" by the words "after 18 November 1974 and before 1980". This amendment applies after 1978. (O.C. 1983-80, s. 51).*

*Schedule B, Class 32*

*This Class was amended in 1980 by adding the words "if, in subparagraph i of paragraph a of the said Class 6, the figure "1979" were replaced by the figure "1980",". This amendment applies after 1978. (O.C. 1983-80, s. 51).*

*Schedule B, Class 34*

*This Class, replaced in 1981, applies from 11 December 1979 except to the extent that paragraph a of subsection 1 refers to an addition to any of the properties mentioned in the said paragraph a, in which case it applies from 24 December 1980. (O.C. 1535-81, s. 22).*

*Formerly, it read as follows :*

**"Class 34**

Property that would otherwise be included in Class 2 or 8 and that :

(a) is electrical generating equipment, production equipment and pipelines of a distributor of heat or steam generating equipment that was acquired by the taxpayer primarily for the purpose of producing steam to operate electrical generating equipment, but not including buildings or other structures ;

(b) was acquired by the taxpayer after 25 May 1976 and before 1981 ;

(c) was acquired by the taxpayer for use by him in a business carried on in Canada, or is to be leased by the taxpayer to a lessee for use by the lessee in Canada provided the use of the property commenced before 1981 ; and

(d) that is property in respect of which a certificate which has not been revoked under paragraph 9 of section 130R2 has been issued by the Minister certifying that the property is part of a plan designed to :

i. produce heat derived primarily from the consumption of wood wastes or municipal wastes ;

ii. produce electrical energy by the utilization either of fossil fuel that is petroleum, natural gas or related hydrocarbons, coal, coal gas, coke, lignite or peat, or of wood wastes or municipal wastes, or any combination thereof, provided the consumption of fossil fuel expressed as the high heat value of the fossil-fuel, and chargeable to electrical energy on an annual basis in respect of the property is no greater than 7 000 British Thermal Units per kilowatt-hour of electrical energy produced ; or

iii. recover heat that is an industrial by-product.

This Class of property does not include, however, property that had been used before it was acquired by the taxpayer unless the property was already included in Class 34 for the purpose of computing the income of the person from whom it was acquired."

*This class was amended 1980 by replacing, in paragraphs b and c, the figure "1980" by the figure "1981". This amendment applies from 1 January 1980. (O.C. 2456-80, s. 22).*

*Schedule C*

*This Schedule was amended in 1981 :*

— *by inserting, in paragraph a, the following universities :*

“Azusa Pacific College, Azusa, California.  
Boston College, Chestnut Hill, Massachusetts.  
Le Moyne College, Syracuse, New York.  
Northwest College, Kirkland, Washington.  
Northwood Institute, Midland, Michigan.  
Rabbinical Seminary of America, Forest Hills, New York.  
South Dakota School of Mines and Technology,  
Rapid City, South Dakota.  
Whitman College, Walla Walla, Washington.  
Yeshiva University of Los Angeles, Los Angeles, California.” ; *and*

— *by replacing, in paragraph a, “Carnegie Institute of Technology, Pittsburgh, Pennsylvania.” by the following :*

“Carnegie-Mellon University, Pittsburgh, Pennsylvania.”.

*These amendments apply from 1 January 1980. (O.C. 1535-80, s. 23).*

*This Schedule was amended in 1980 :*

— *by inserting, in paragraph a, the following universities :*

“Cedarville College, Cedarville, Ohio.  
Detroit Bible College, Farmington Hills, Michigan.  
Goddard College, Plainfield, Vermont.  
Louisiana State University, Baton Rouge, Louisiana.  
Multnomah School of the Bible, Portland, Oregon.  
North American Baptist Seminary, Sioux Falls, South Dakota.  
Ottawa University, Ottawa, Kansas.  
Pace University, New York, New York.  
Park College, Kansas City, Missouri.  
St-John’s College, Annapolis, Maryland.  
St-John’s College, Santa Fe, New Mexico.  
Stephens College, Columbia, Missouri.  
Taylor University, Upland, Indiana.  
Touro College, New York, New York.  
Trinity College, Dunedin, Florida.  
Washington Bible College, Lanham, Maryland.  
Western Evangelical Seminary, Portland, Oregon.” ;

— *by inserting, in paragraph c, the following university :*

“University of Dublin, Dublin.” ;

— *by inserting, in paragraph i, the following universities :*

“Ben Gurion University of the Negev, Beersheba. Jerusalem College for Women, Bayit-Vegan, Jerusalem.” ; *and*

— *by inserting, in paragraph j, the following university :*

“St. Joseph University, Beirut.”.

*These amendments apply from 1 January 1979. (O.C. 2456-80, s. 23).*

*This Schedule was amended in 1980 by inserting, in paragraph a, the following universities :*

“Brigham Young University, Hawaii Campus, Laie, Hawaii.  
Eastern Washington University, Cheney, Washington.  
Fuller Theological Seminary, Pasadena, California.  
Grinnell College, Grinnell, Iowa.  
Macalester College, St. Paul, Minnesota.  
National College of Chiropractic, The, Lombard, Illinois.  
Old Dominion University, Norfolk, Virginia.  
Saint Mary’s College, Notre-Dame, Indiana.  
Sarah Lawrence College, Bronxville, New York.  
Union College, Schenectady, New York.  
University of Santa Clara, Santa Clara, California.”.

*This amendment applies after 31 December 1977. (O.C. 1983-80, s. 52).*

*Schedule F*

*This Schedule, inserted in 1981, applies to the 1980 taxation year and to subsequent taxation years. (O.C. 2241-81, s. 2).*

*This Schedule was amended in 1981 by inserting in paragraph 2 after the word “ Hunters-Point” the word “ Kawawachikanach”. (O.C. 3348-81, a. 2).*

*This Schedule, amended in 1981 by replacing, in paragraph 2, the word “Mémiscau” by the word “Némiscau”, applies from 19 August 1981. (O.C. 3348-81, s. 3).*



c. I-3, r.2

**Regulation respecting employers' contributions to pension funds in respect of service rendered by employees and other deductions allowed in computing income of a taxpayer**

Taxation Act  
(R.S.Q., c. I-3)

**1.** In this Regulation, “company” means any company, partnership or person referred to in the Corporation Tax Act (R.S.Q., 1964, c. 67).

**2.** The amounts paid by a company in a financial year in respect of fees or expenses incurred in preparing, instituting or prosecuting an objection to, or an appeal in relation to an assessment of taxes, duties or, including interest or penalties, provided for by a revenue Act of the Legislature of Québec or of another province of Canada, shall be allowed as deductions in computing its income.



c. I-4, r.1

## Regulation respecting the application of the Taxation Act (1980)

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4, ss. 9, 10, 12, 42, 49, 50, 83 and 104)

### DIVISION I INTERPRETATION AND GENERALITIES

**OR1.** In this Regulation, the word “Act” means the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

**OR2.** For the purpose of facilitating the finding of the provisions of the Act giving rise to a regulatory provision, the figures that precede the letter R in the numbering of this Regulation refer, for the purpose of guidance only, to the section of the Act providing for such regulatory provision.

**OR3.** The declaratory and interpretative provisions in the Interpretation Act (R.S.Q., c. I-16) apply *mutatis mutandis* to this Regulation.

**9R1.** The “undepreciated portion of the capital cost according to the straight-line method of depreciation”, in respect of the property of a corporation, means the undepreciated capital cost of all depreciable property of the corporation for the purposes of the former Corporation Tax Act on the last day of its taxation year in process on 31 December 1960.

**9R2.** The “undepreciated portion of the capital cost according to the diminishing balance method of depreciation”, in respect of the property of a corporation, means the capital cost for the corporation of its depreciable property, as accepted for the purposes of the Income Tax Act (S.R.C., 1952, c. 148) on the last day of its taxation year in process on 31 December 1960, less the depreciation allowed up to that last day for the purposes of the said Act.

**10R1.** For the purposes of section 10 of the Act, the deduction contemplated therein shall be made after the deductions provided for in Book IV of Part I of the Taxation Act (R.S.Q., c. I-3).

**12R1.** For the purposes of section 12 of the Act, the amount contemplated therein shall be added to the taxable

income of a corporation after the deductions provided for by Book IV of Part I of the Taxation Act (R.S.Q., c. I-3).

**42R1.** The amount contemplated under subparagraph *a* of the second paragraph of section 42 of the Act is the greatest amount of outstanding debts of the corporation owed to designated non-resident of Canada at any particular time in the year, less the amount by which the least amount of such debts owed after 18 June 1971 to such persons in the last taxation year of the corporation, hereinafter called the “base year”, beginning before 19 June 1971, exceeds 3 times the aggregate determined under section 42R2.

**42R2.** The aggregate referred to in section 42R1 means :

(a) the lesser of the paid-up capital of the corporation at the end of its taxation year preceding the base year in respect of all the shares of its capital stock or of the paid-up capital limit of the said corporation at the beginning of its first taxation year beginning after 1971 ; and

(b) the undistributed income on hand of the corporation at the end of its taxation year preceding the base year.

**42R3.** For the purposes of section 42R2, the undistributed income on hand means an amount equal to that so computed under section 22 of chapter 63 of the Statutes of Canada of 1970-71-72.

**49R1.** For the purposes of sections 49 and 50 of the Act, the securities and shares listed in Schedule VII, referred to in Part XLIV of the Income Tax Regulations adopted under section 24 and subsection 11 of section 26 of Chapter 63 of the Statutes of Canada of 1970-71-72, are prescribed as being publicly issued.

**50R1.** For the purposes of section 50 of the Act, the prescribed amount means, in respect of a security or a share contemplated therein, the amount shown in respect of that security or that share in the Schedule mentioned in section 49R1.

### DIVISION II COMPUTATION OF THE ADJUSTED COST BASE OF AN INTEREST IN A PARTNERSHIP

**83R1.** The expenses contemplated in subparagraph *iii* of paragraph *b* of section 83 of the Act shall be included in the aggregate contemplated in that paragraph only to the

extent that they were incurred after 1948 and were not deducted by the taxpayer in computing his income from the partnership for his 1971 taxation year or any prior year for the purposes of the 1948 Income Tax Act (S.C., 1948, c. 52) of the Income Tax Act (R.S.C., 1952, c. 148).

### **DIVISION III**

#### **FINAL PROVISIONS**

**200R1.** This Regulation replaces the “Regulation respecting the application of the Taxation Act” called in this Division the “former regulation” made by Order in Council 3785-72 dated 13 December 1972 and amended by the regulations made by Orders in Council 4478-73 dated 5 December 1973, 4644-73 dated 12 December 1973, 2023-75 dated 14 May 1975, 2220-76 dated 23 June 1976, 1640-78 dated 17 May 1978 and 377-79 dated 7 February 1979, with the exception of sections 86.1 to 86.4, 91.1 to 91.5, 93.1 to 93.3, 102.1, 103.1, 103c.1, 103d.1, 104.1, 135.1 and 149.1.

**200R2.** Notwithstanding section 200R1, the provisions of the former regulation respecting its application continue to apply and govern the corresponding provisions of this Regulation.

A reference to a provision of this Regulation concerning a period prior to 16 July 1980 is a reference to the corresponding provision of the Regulation respecting the application of the Taxation Act into force immediately before 16 July 1980.

Similarly, a reference to the former regulation or to any of its provision replaced by section 200R1 is deemed, after 16 July 1980, to be a reference to this Regulation or to the corresponding provision therein.





c. I-4, r.2

## Regulation respecting the application of the Taxation Act (1972)

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4)

### DIVISION I EXPLORATION AND DEVELOPMENT EXPENSES

#### §1. *Deductible amounts*

**86.1.** The amounts that a person may deduct in computing his income for a taxation year under section 86 of the Act respecting the application of the Taxation Act (S.Q., 1972, c. 24) are those determined in this Subdivision.

The expenses contemplated in section 87 of the Act in respect of which a person may claim a deduction for a taxation year under section 86 of the Act are those in respect of which that person is entitled to a deduction for the said year under section 29 and subsections 3 and 4 of section 34 of Chapter 63 of the Statutes of Canada of 1970-71-72.

For the purposes of section 86 of the Act, a corporation that makes the election provided for in subsections 6 and 7 of section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72 shall file with the Minister a return in prescribed form.

**86.2.** The expenses contemplated in section 87 of the Act that are deemed, under subsections 6, 7, 14 and 21 of section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72, to be expenses incurred by a person at a particular time after 1971 for the purposes of sections 66, 66.1 and 66.2 of the Income Tax Act (R.S.C., 1952, c. 148) are deemed, under section 86 of the Act, to be such expenses incurred by that person at the same time for the purposes of sections 329 to 354*u* of the Taxation Act (S.Q., 1972, c. 23).

**86.3.** For the purposes of sections 344, 345, 354, 354*h*, 354*i*, 354*qa* and 354*r* of the Taxation Act (S.Q., 1972, c. 23), any reference to the Act means a reference to section 86 of the Act, to the extent that section 86.4 refers to section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72.

Also, the expression "deductions allowed for the purposes of exploration and development expenses by the regulations made pursuant to the said Act", in sections 344 and 354*i* of the Taxation Act (S.Q., 1972, c. 23), means a reference to the deductions allowed under section 86 of the Act, to the extent that section 86.4 refers to subsections 25 and 29 of section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72, except that for the purposes of sections 345 and 354*h* of the Taxation Act (S.Q., 1972, c. 23), such expression means a reference to deductions allowed under section 86 of the Act, to the extent that section 86.4 refers to subsection 29 of section 29 of the said Chapter.

**86.4.** The amount that a person referred to in section 86 of the Act may deduct in computing his income for a taxation year in respect of expenses contemplated in section 86.1 is equal to that which is deductible in respect of such expenses in computing his income for the year under section 29 of Chapter 63 of the Statutes of Canada of 1970-71-72 and under subsections 3 and 4 of section 34 of the said Chapter.

#### §2. *Disposition of rights, licences or privileges*

**91.1.** For the purposes of section 91 of the Act, a taxpayer contemplated in sections 88 and 89 of the Act shall not include, in computing his income, as consideration for the disposition referred to therein, an amount other than the amounts provided for in this Subdivision.

**91.2.** The amount received by a corporation whose principal business is an activity contemplated in section 85 of the Act in consideration for the disposition, after 10 April 1962 and prior to 23 October 1968, of a right, licence or privilege contemplated in section 88 of the Act, shall be included in computing its income for the fiscal year during which it was received, unless the corporation acquired such right, licence or privilege by inheritance or bequest, or prior to 11 April 1962 where, in the latter case, it disposed of it before 9 November 1962.

The same shall apply for the amount thus received by a corporation contemplated in section 89 of the Act or by an association, partnership or syndicate contemplated in the said section.

**91.3.** The amount received by an individual or a corporation, other than corporation whose principal business is an activity contemplated in section 85 of the Act, in consideration for the disposition, prior to 23 October 1968, of

a right, licence or privilege contemplated in section 88 of the Act and acquired by such individual or corporation after 10 April 1962 and prior to 1972, shall be included in computing his income for the taxation year during which it was received, unless the individual or corporation acquired such right, licence or privilege by inheritance or bequest.

**91.4.** Sections 91.2 and 91.3 shall apply only to the disposition of a right, licence or privilege contemplated therein if it was acquired under an agreement, contract or arrangement under which the only rights, licences or privileges acquired in respect of the land for which such right, licence or privilege was acquired to explore for, drill for or take any materials or substances, whether liquid or solid, whether hydrocarbons or not, produced in association with the petroleum, natural gas or other related hydrocarbons, except coal, or found in any water contained in an oil or gas reservoir, or in respect of the right to enter upon, use and occupy so much of the land as may be necessary for the purpose of exploiting such right, licence or privilege.

**91.5.** Section 91.3 shall not apply in computing the income, for a taxation year, of a taxpayer whose business includes trading or dealing in rights, licences or privileges to explore for, drill for or take in Canada petroleum, natural gas or other related hydrocarbons, with the exception of coal.

## **DIVISION II**

### **EXCLUSION OF CERTAIN INCOMES**

**93.1.** The conditions prescribed for the application of section 93 of the Act to the computation of income of a corporation are the following :

(a) the corporation shall maintain separate accounting records in respect of the mine for the period beginning with the day of the commencement of operation of the mine and ending with the day before the day on which the mine came into production, and for each taxation year of the corporation which includes a part of the 36 months beginning with the day on which the mine came into production ;

(b) the corporation shall file a return in duplicate in prescribed form with the Minister of Revenue ;

(c) if the operation of the mine was the only business carried on by the corporation on the day before the day on which the mine came into production, the corporation shall end its taxation year and close its books of accounts as of that day ; and

(d) if paragraph c does not apply, the corporation shall close its accounting records in respect of the mine on the date of the third anniversary of the day on which the mine came into production.

**93.2.** A corporation whose production began after 7 November 1969 may make the election contemplated in the second paragraph of section 93 of the Act by filing with the Minister, in duplicate, a certified true copy of the resolution of its directors authorizing the election to be made, where the latter are legally entitled to administer the affairs of the corporation ; where they are not legally entitled to do so, it shall file with the Minister, in duplicate, a certified true copy of the authorization of the making of the election by the person legally entitled to administer the affairs of the corporation.

**93.3.** The certified true copy contemplated in section 93.2 shall be filed not later than the day on or before which the corporation making the election referred to therein is required to file a fiscal return pursuant to section 732 of the Taxation Act (S.Q., 1972, c. 23) for the taxation year which the mine came into production in reasonable commercial quantities or on 30 June 1974, whichever date is the later.

## **DIVISION III**

### **CORPORATIONS AND CREDIT UNIONS**

**102.1.** For the purposes of section 102 of the Act, the undistributed income on hand means an amount equal to that as computed in this respect under subsection 1 of section 33 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**103.1.** For the purposes of section 103 of the Act, the paid-up capital deficiency means an amount equal to that as computed in this respect under subsection 2 of section 33 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**103e.1.** The election mentioned in section 103c of the Act is deemed to have been made in the manner, form and within the period prescribed therein if the taxpayer files with the Minister before 1980 the return provided for in section 397 of the Taxation Act (S.Q., 1972, c. 23) and a declaration, in duplicate, with supporting proof, attesting that he made the election provided for in subsection 3 of section 32.1 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**103d.1.** The election mentioned in section 103d of the Act shall be deemed to have been made within the period provided for therein if the taxpayer files with the Minister before 1977 the return provided for in sections

406 and 412 of the Taxation Act (S.Q., 1972, c. 23) as they applied before they were amended by Chapter 22 of the Statutes of 1975 or, as the case may be, that provided for in section 457*b* of the said Act, and return, in duplicate, with supporting proof, attesting that he made the election provided for in subsection 5 or in subsection 6, as the case may be, of section 32.1 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**104.1.** For the purposes of section 104 of the Act, the 1971 capital surplus on hand, the 1971 undistributed income on hand and the paid-up capital deficiency mean respectively an amount equal to that as computed in this respect under subsection 2 of section 34 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**135.1.** For the purposes of section 135 of the Act, the capital dividend account of a specified personal corporation, at a particular time after its 1972 taxation year, means an amount equal to that as computed in respect of a corporation at the same time under section 57 of Chapter 63 of the Statutes of Canada of 1970-71-72.

**149.1.** The manner of determining the maximum amount contemplated in section 149 of the Act shall be the one prescribed for the purposes of section 607 of the Taxation Act (S.Q., 1972, c. 23).

---

O.C. 3785-72, (1972) 104 G.O., 11762  
O.C. 4478-73, (1973) 105 G.O. II, 6611, 6649  
O.C. 4644-73, (1973) 105 G.O. II, 6699, 6709  
O.C. 2023-75, (1975) 107 G.O. II, 2105, 2127  
O.C. 2220-76, (1976) 108 G.O. II, 4047, 4062  
O.C. 1640-78, (1978) 110 G.O. 4381, 4390  
O.C. 377-79, (1979) 111 G.O. 2755, 2795  
O.C. 1982-80, (1980) 112 G.O. II, 2835, 2387



c. I-5, r.1

## Regulation respecting the demerit point system

Highway Victims Indemnity Act  
(R.S.Q., c. I-5, s. 25)

### DIVISION I GENERAL PROVISIONS

**1.** (1) In this Regulation, unless the context indicates otherwise, the word “convicted” applies to every person who was found guilty of an offence under this Regulation or who was not prosecuted because the amount required for the offence of which he was accused was paid.

(2) In this Regulation, unless the context indicates otherwise, the words and expressions defined in section 1 of the Highway Code (R.S.Q., c. C-24) and in the Regulation respecting the interpretation of transport regulations (c. T-12, r.7) have the meaning indicated in that Act or that Regulation each time they are used in this Regulation.

**2.** The Régie de l’assurance automobile du Québec is informed that a person has been convicted when it receives a notice to that effect forwarded to him by the clerk of any court of penal or criminal jurisdiction, the clerk or secretary-treasurer of any municipal corporation, the Bureau juridique of the Highway Code of the Ministère de la Justice, the chief or director of a police force, or where he is in possession of a copy of an advocate’s report or the report of an attorney to the Attorney-General stating that a person has been convicted.

### DIVISION II TABLE OF POINTS

**3.** (1) Where the Régie is informed that a person has been convicted of an offence stated below, it must, even if it is required to suspend that person’s permit, where applicable, and whether or not such person holds a driver’s permit, record in that person’s file the number of demerit points prescribed for each section, namely :

#### Criminal Code

(R.S.C., 1970, c. C-34)

| <i>Sections</i> | <i>Summary description of offences for reference purposes only</i>                                  | <i>Number of points</i> |
|-----------------|---|-------------------------|
| 203             | Causing death by criminal negligence  | 12                      |
| 204             | Causing bodily harm by criminal negligence  | 12                      |
| 219             | Manslaughter  | 12                      |
| 233.(1)         | Criminal negligence   | 10                      |
| 233.(2)         | Failing to stop at scene of an accident   | 9                       |
| 233.(4)         | Dangerous driving   | 8                       |
| 234             | Driving or care of a vehicle while ability to drive is impaired                                     | 9                       |
| 235.2)          | Refusal to undergo the breath sample analysis   | 9                       |
| 236             | Driving or care of a vehicle with more than 80 milligrammes of alcohol per 100 millilitres of blood | 9                       |

#### Highway Code

(R.S.Q., c. C-24)

|         |   |   |
|---------|---|---|
| 39.(4)  | Passing to the right on shoulder                            | 1 |
| 39.(5)  | Dangerous passing to the left                               | 2 |
| 39.(6)  | Driving on the left on a hill, curve                        | 4 |
| 39.(7)  | Passing when there is a continuous line                     | 2 |
| 39.(11) | Dangerous driving in reverse                                | 2 |
| 39.(15) | Failure to stop at an intersection                          | 2 |
| 45.(1)  | Failure to comply with signals at level crossings           | 2 |
| 45.(2)  | Failure of a school bus driver to stop at level crossings   | 9 |
| 48.(1)  | Failure to comply while a school bus is stationary          | 9 |
| 49.(1b) | Failure to comply with a compulsory stop signal             | 2 |
| 50.(c)  | Failure to stop at a red light                              | 3 |
| 83      | Driving without due care                                    | 4 |
| 84      | Failure of driver to do his duty in the case of an accident | 9 |
| 87.(d)  | Driving for a wager or bet or in a race                     | 6 |

(2) When a person is convicted at one and the same time of an offence contemplated in section 234 of the Criminal Code and an offence contemplated in subsection

2 of section 235 or section 236 of the said Code and the conviction relates to the same incident, the Régie shall record in that person's file only the number of demerit points prescribed for one or other of such offences.

(3) When a person is convicted of an offence contemplated in subsection 2 of section 56 of the Highway Code, the Régie shall record in that person's file, whether or not he holds a driver's permit, 4 demerit points.

(4) In the case contemplated in subsection 3, when the speed to which the conviction relates is made known to the Régie, the latter shall record in the file of the person convicted :

(a) 1 demerit point when the speed to which the conviction relates exceeds the speed limit by 1 to 14 kilometres per hour ;

(b) 2 demerit points when the speed to which the conviction relates exceeds the speed limit by 15 to 29 kilometres per hour ;

(c) 3 demerit points when the speed to which the conviction relates exceeds the speed limit by 30 to 44 kilometres per hour ;

(d) 4 demerit points when the speed to which the conviction relates exceeds the speed limit by 45 kilometres per hour or more.

(5) When a person is convicted of an offence contemplated in subsection 3 of section 56 of the Highway Code, the Régie shall record in that person's file, whether or not he holds a driver's permit, 4 demerit points.

(6) In the case contemplated in subsection 5, when the speed to which the conviction relates is made known to the Régie, the latter shall record in the file of the person convicted :

(a) 1 demerit point when the speed to which the conviction relates exceeds the speed limit by 1 to 14 kilometres per hour ;

(b) 2 demerit points when the speed to which the conviction relates exceeds the speed limit by 15 to 29 kilometres per hour ;

(c) 3 demerit points when the speed to which the conviction relates exceeds the speed limit by 30 to 44 kilometres per hour ;

(d) 4 demerit points when the speed to which the conviction relates exceeds the speed limit by 45 kilometres per hour or more.

4. Section 3 shall not apply to a person upon whom a prohibition to drive or suspension of permit has been imposed by a judge or a tribunal, for a continuous period of at least 3 months.

Section 3 shall not apply in the same manner to persons convicted of an offence under the Criminal Code stipulated in the said section where the offence was committed on or after 1 March 1978.

### **DIVISION III PROCEDURE IN THE CASE OF 6, 7 OR 8 POINTS**

5. As soon as a total of 6, 7 or 8 points are recorded in the file of any person pursuant to section 3, the Régie shall send him a notice of the number of points recorded in his file. Notwithstanding the foregoing, failure by the Régie to give such notice immediately shall not render null and void any later notice or proceeding that the Régie may or must give or undertake under the Act or this Regulation.

### **DIVISION IV PROCEDURE IN THE CASE OF 9, 10 OR 11 POINTS**

6. (1) As soon as a total of 9, 10 or 11 points are recorded in the file of any person pursuant to section 3, the Régie shall send a notice to the person concerned informing him of the number of points recorded in his file and reminding him of the powers of suspension of the Régie under section 25 of the Highway Code and under section 25 of the Highway Victims Indemnity Act (R.S.Q., c. I-5).

(2) In the case contemplated in subsection 1, the Régie may summon, by registered or certified mail, any holder of a driver's permit to appear before an officer appointed for such purpose to show cause why his permit should not be suspended or that the suspension already imposed pursuant to an Act or a regulation should not be extended.

(3) Failure by the Régie to give the notice contemplated in subsection 1 immediately shall not render null and void any later notice or any other later action that the Régie may or must give or undertake under the Act or this Regulation.

7. After hearing the person summoned under section 6 the officer shall recommend to the Régie :

(a) not to suspend the permit of such person where the officer is of the opinion that the reason given him is sufficient to warrant such recommendation ; or

(b) to summon such person to pass a driving examination ; or

(c) to require such person to take a driving course at a school recognized therefor by the Régie ; or

(d) to require such person to attend classes in highway safety education ; or

(e) to place restrictions on such person's driver's permit ; or

(f) to suspend the permit of such person for a period not exceeding 30 days where he deems such actions appropriate, taking into consideration the representations made to him ; or

(g) to issue, in the case of a suspension made on the recommendation provided for in paragraph f, a special permit authorizing such person to drive a particular vehicle or a particular type of vehicle for the execution of the work from which he derives his principal subsistence.

**8.** The officer before whom such person is summoned to appear may make at the same time more than one of the recommendations contemplated in section 7.

**9.** The officer contemplated in section 8 may advise the Régie to suspend the driver's permit of the person summoned for a period not exceeding 30 days where such person fails to appear before him in accordance with the summons sent him.

**10.** Every officer appointed for such purpose by the Régie may make the recommendation provided for in section 9 if he learns that the person has neglected to undergo the compulsory driving examination, or to take the prescribed driving courses or classes in highway safety education.

**11.** When the Régie summons a person to appear pursuant to section 6, it shall allow such person a period of at least 15 clear days in which to appear effective from the mailing registration date of the summons.

**12.** The Régie is not bound to render a decision in accordance with the recommendation set forth under section 7 to 10 ; it shall, however, give the reason for each decision in writing.

#### **DIVISION V PROCEDURES IN THE CASE OF 12 POINTS OR MORE**

**13.** When 12 or more points are recorded in the file of a person pursuant to section 3, the Régie shall suspend the driver's permit of that person for a period of 3 months.

**14.** Where the Régie, under section 13, suspends the driver's permit of a person for the second time within a period of 2 years from the date of that person's last suspension under the said section, it shall suspend the driver's permit of the said person for a period of 6 months.

**15.** Where the Régie, under section 13, suspends the driver's permit of a person for the third time within a period of 2 years from the date of that person's last suspension under the said section, it shall suspend the driver's permit of the said person for a period of 12 months.

#### **DIVISION VI SUSPENSIONS**

**16.** In the case of a person who does not hold a driver's permit and who has had recorded a number of points in his file pursuant to section 3 which would render him liable to suspension of his driver's permit if he had one, the Régie shall not issue him a driver's permit or the period during which the latter would have been suspended if he had been the holder of such permit.

**17.** Where the driver's permit is suspended under this Regulation, the suspension period shall be concurrent with any suspension period imposed pursuant to an Act or another regulation.

**18.** (1) Wherever it is stipulated in this Regulation that the Régie shall or may suspend a driver's permit, such duty or power shall include that of refusal to issue a new driver's permit or to renew a suspended permit.

(2) Subsection 1 shall apply *mutatis mutandis* to the power or duty of recommending a suspension pursuant to Division IV.

**19.** The reason for any refusal or suspension of a driver's permit shall be given in writing and sent to the person concerned over the signature of a person from the Régie appointed for such purpose.

#### **DIVISION VII RECORDS**

**20.** (1) The clerk of any court of penal or criminal jurisdiction or any other person referred to in section 2 must, within 8 days following a conviction for an offence contemplated in section 3 or 23, give notice thereof to the Régie and provide the information required by the Régie.

(2) In the case of conviction for an offence contemplated in subsection 2 of section 56 of the Highway Code, or a conviction of a speed violation committed under a by-law made by a municipal corporation or an urban or regional community, or made under the Autoroutes Act (R.S.Q., c. A-34), the clerk of any court of penal or criminal jurisdiction or any other person referred to in section 2 must, in addition, indicate in the notice prescribed in subsection 1, the permitted speed and the speed at which the convicted person was driving at the time of the offence.

(3) In the case of a conviction for an offence contemplated in subsection 3 of section 56 of the Highway Code, or a conviction for a speed violation committed under a by-law made by a municipal corporation or an urban or regional community, or made under the Autoroutes Act, the clerk of any court of penal or criminal jurisdiction or any other person referred to in section 2 must, in addition, indicate in the notice prescribed in subsection 1 the speed limit and the speed at which the convicted person was driving at the time of the offence.

**21.** Where a person is convicted of more than one offence at the same time, the Régie shall record in that person's file the number of demerit points prescribed in section 3 for each offence.

**22.** Where a resident of Québec is convicted in another province of an offence under the Criminal Code in respect of which a number of demerit points is prescribed in section 3, the Régie shall record in that person's file the number of points provided for each offence in the same manner as if such offence had been committed in Québec.

**23.** Where a person is convicted of an offence committed under a by-law made by a municipal corporation or an urban or regional community, or under a regulation made under the Autoroutes Act, and where such offence is substantially equivalent to an offence committed under the Highway Code and for which demerit points would be recorded pursuant to section 3, the Régie shall record the number of demerit points for the offence in that person's file in the same manner as if such offence had been committed under the Highway Code.

#### **DIVISION VIII** **ANNULMENT AND STRIKING OFF**

**24.** The number of demerit points recorded by the Régie in the file of a person convicted of an offence contemplated in section 3 or of an offence that is substantially equivalent thereto, shall become null and void upon the expiry of 2 years from the date on which the said person was convicted.

The number of demerit points recorded by the Régie in the file of a person convicted of an offence described in section 3 or of a substantially equivalent offence becomes nil and of no effect when the offence was committed before 1 August 1980.

**25.** Where the Régie suspends a driver's permit pursuant to this Regulation, with the exception of the suspension imposed under section 12 upon a recommendation provided for in section 7, 9 or 10, 12 demerit points in the file of the person concerned shall become null and void. However, the points in excess of 12 shall remain in the file for a period of 2 years following the date on which the person was convicted of the offence which gave rise to the suspension.

#### **DIVISION IX** **FINAL PROVISION**

**26.** This Regulation shall govern the recording of points for offences of which the Régie is informed except that it shall in no way invalidate or annul a recording of points, summons, convocation or suspension, nor restrict the effect where such entry, summons, convocation or suspension was validly done.

---

O.C. 4355-74, (1974) 106 O.G. II, 5355 and (1975) 107 O.G. II, 965  
O.C. 538-75, (1975) 107 O.G. II, 991  
O.C. 733-78, (1978) 110 G.O. II, 1801  
O.C. 3493-80, (1980) 112 G.O. II, 4575



c. I-6, r.1

## **Regulation respecting the application and notice of election to claim benefits by a crime victim**

Crime Victims Compensation Act  
(R.S.Q., c. I-6, s. 11)

**1.** The application of a presumed victim of a criminal offence, to benefit from the provisions of the Crime Victims Compensation Act (R.S.Q., c. I-6) must give, in support of claim :

- (a) the name, surname and address of the victim or of the claimant and his social insurance number ;
- (b) the date, the hour, the place of the crime and the description of the circumjacent circumstances ;
- (c) the name, surname and address of the witnesses ;
- (d) the name of the hospital centre where the victim was admitted and treated, as well as the name and address of the attending physician ;
- (e) the nature of the injuries ;
- (f) in case of death, the date, the name, surname and address of the dependents and their degree of relationship to the victim ;
- (g) the name of the police force that carried out the investigation, if known by the victim or the claimant.

**2.** The notice of election concomitant with the application must indicate :

- (a) the name, surname and address of the person presumed responsible for the crime, called the third-party ;
- (b) any amount received from said third-party wherever applicable ;
- (c) the name, surname and address of the witness, in the presence of whom, the victim or the claimant has signed.

**3.** The application and notice of election must be drawn up in the mother tongue of the victim if it is French or English ; otherwise, in whichever of such languages, that he chooses.





c. I-7, r.1

## **Regulation respecting the appointment of members of the Medical Experts Committee**

An Act respecting indemnities for victims of asbestosis and silicosis in mines and quarries (R.S.Q., c. I-7, s. 13)

### **DIVISION I INTERPRETATION**

**1.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “board” : a review board of the Commission de la santé et de la sécurité du travail constituted in accordance with section 171 of the Act respecting occupational health and safety (S.Q., 1979, c. 63 ; after consolidation : R.S.Q., c. S-2.1) ;

(b) “committee” : The Medical Experts Committee created in accordance with section 12 of the Act respecting indemnities for victims of asbestosis and silicosis in mines and quarries (R.S.Q., c. I-7).

### **DIVISION II APPOINTMENT OF MEMBERS**

**2.** When a board receives an application for the review of a decision rendered pursuant of subsection 1 of section 2 of the Act respecting indemnities for victims of asbestosis and silicosis in mine and quarries, it notifies the worker and the employer that each of them shall furnish the name of the medical expert that he himself intends to name as member of the committee.

**3.** The worker and the employer shall send to the board in writing within 10 days of receipt of the notice mentioned in section 2 the name of the medical expert who will be representing each of them on the committee as well as that of another medical expert who could replace the medical expert designated as first choice in case the latter is unable to act in this capacity.

**4.** The medical experts named in accordance with section 3 are informed by the board of their appointment.

They shall then, within the 10 days following notification by the board, choose, from the list of medical special-

ist provided by the Conseil consultatif du travail et de la main-d'oeuvre, the third member of the committee.

**5.** In case of disagreement between the medical expert named by the worker and the one named by the employer as to the choice of the third member of the committee, they shall notify the board thereof within the time limitation provided for under section 4.

**6.** The Commission, within 10 days of receipt of the notice provided for under section 5, shall name the third member of the committee and inform the worker and the employer thereof.



c. I-8, r.1

## **Regulation respecting the acts contemplated in section 36 of the Nurses Act which may be performed by classes of persons other than nurses**

Nurses Act

(R.S.Q., c. I-8, s. 12, par. a)

Professional Code

(R.S.Q., c. C-26)

### **DIVISION I GENERAL DISPOSITIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “act” : any act provided for in the Schedules to this Regulation ;

(b) “hospital centre” : any hospital centre within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5) ;

(c) “director of nursing” : any director of nursing provided for in section 115 of the Act respecting health services and social services ;

(d) “establishment” : any establishment within the meaning of the Act respecting health services and social services ;

(e) “nurse responsible for nursing” : any person who is entered on the roll of the Ordre des infirmières et infirmiers du Québec, appointed by the board of directors of the establishment to plan, coordinate and control the activities related to nursing care in an establishment other than a hospital centre ;

(f) “nurse” : any person who is entered on the roll of the Ordre des infirmières et infirmiers du Québec ;

(g) “nursing assistant” : any person who is entered on the roll of the Corporation professionnelle des infirmières et infirmiers auxiliaires du Québec ;

(h) “care procedure” : description of the various procedures, methods and restrictions peculiar to the milieu, which must be observed by anyone when an act is carried out and which are established by the director of nursing or by the nurse responsible for nursing or, when the act is carried out in a physician’s office, by the attending physician or, in his absence, by the physician in charge of the recipient ;

(i) “*puéricultrice* or *garde-bébé*” : any person who holds a diploma as a *puéricultrice* or *garde-bébé* recognized by the Ministère de l’Éducation or who holds, on 11 June 1980, a diploma as a *puéricultrice* or *garde-bébé* from school recognized, on that date, by the Fédération des écoles de *puéricultrices* or by the Commission des écoles des *garde-bébés* du Québec ;

(j) “entitled person” : any person permitted under this Regulation to carry out, under the conditions stated herein, an act specified in the Schedules ;

(k) “remote supervision” : availability of a nurse or, in a physician’s office, of the attending physician or, in his absence, of the physician in charge of the recipient, when the act is carried out, to be able to intervene on behalf of the recipient within a reasonable time ;

(l) “direct supervision” : physical presence of a nurse in the room at the time when the act is carried out ;

(m) “close supervision” : availability of a nurse in the care unit where the act is carried out, to be able to intervene on behalf of the recipient within short time.

**1.02.** The Interpretation Act (R.S.Q., c. I-16) applies to this Regulation.

### **DIVISION II GENERAL PRINCIPLES**

**2.01.** Any entitled person may carry out an act anywhere if he meets all the conditions stated in this Regulation.

However, before carrying out an act, an entitled person must ensure that he possesses sufficient knowledge and preparation to carry it out.

**2.02.** Any entitled person practising for an establishment may carry out any act provided for in this Regulation, unless :

(a) the establishment has designated this act as one that cannot be carried out ; and

(b) he does not meet the local conditions determined by this Regulation.

### **DIVISION III LOCAL CONDITIONS**

**3.01.** The designation of acts by an establishment and the determination of local conditions are determined by by-law of the board of directors of the establishment.

**3.02.** In the designation of acts, provided for in the Schedules, which may be carried out by entitled persons and in the determination of the local conditions required for carrying out these acts, any establishment takes into account the following factors :

- (a) protection of the public ;
- (b) organisational plan chart of the nursing department established in the establishment, under the Act respecting health services and social services ;
- (c) recommendation of the director of nursing or of the nurse responsible for nursing ;
- (d) resources available ;
- (e) preparation and experience of the entitled persons.

### **DIVISION IV APPLICATION OF REGULATION**

**4.01.** Any establishment or, in a physician's office, any attending physician or, in his absence, any physician in charge of the recipient ensures that the conditions stated in this Regulation are met by every entitled person.

**4.02.** The director of nursing or the nurse responsible for nursing must, if he deems it necessary and considering both the nature and importance of the act, control the execution of the act and assure, where necessary, that the care procedure is respected.

**4.03.** When an entitled person does not meet the conditions stated in this Regulation, the nurse responsible for nursing or, in a hospital centre, following a report made by the nursing coordinator on the recommendation of the head nurse who is the person's superior, the director of nursing or, in a physician's office, the attending physician or, in his absence, the physician in charge of the recipient must enjoin that person to cease carrying out one or more of the acts specified in the Schedules until he meets the conditions required.

**4.04.** The review committee of the acts contemplated in this Regulation formed by the Ordre des infirmières et infirmiers du Québec supervises the application of this Regulation ; it receives and studies any requests for amendments to this Regulation in collaboration particularly with the Corporation professionnelle des infirmières et infirmiers auxiliaires du Québec.

### **DIVISION V ENTITLED PERSONS**

**5.01.** In addition to the activities allowed him by law, any nursing assistant may carry out an act specified in Schedule A, subject to Division II.

**5.02.** Any *puéricultrice* or *garde-bébé* may carry out an act specified in Schedule B, subject to Division II.

**5.03.** Notwithstanding section 5.01, any person who, on 11 June 1980, practices the activities described in paragraph *p* of section 37 of the Professional Code, may carry out an act specified in Schedule A, subject to Division II.

### **DIVISION VI INTERPRETATION**

**6.01.** Nothing in this Regulation may be interpreted as restricting :

- (a) the right of any nurse to practise the profession of nursing and, particularly, where applicable, to plan and control the act ;
- (b) the obligation of the nurse responsible for nursing and, in a hospital centre, the director of nursing, to control and evaluate nursing care, particularly the acts specified in the Schedules to this Regulation ;
- (c) the right of every professional to carry out the acts which a law entitles him to carry out ;
- (d) the obligation of every professional corporation to supervise the practice of the profession by its members ;
- (e) the right of every recipient to emergency care.

## (ss. 1.01, 3.02, 4.03, 5.01, 5.03 and 6.01)

**3**

| <i>ACTS:</i>  | <i>Remote supervision</i> | <i>Close supervision</i> | <i>Direct supervision</i> | <i>Care procedure</i> | <i>OTHER CONDITIONS</i>  |
|---|---------------------------|--------------------------|---------------------------|-----------------------|--|
| <b>A-8</b> Care of a tracheotomy including cleaning of the internal cannula and aspiration of secretions. |                           |                          |                           | x                     | Except if it is attached to a respirator and except in the immediate postoperative period. |
| <b>A-9</b> Administer a gavage if the tube is in place.   |                           |                          |                           | x                     | Except for premature babies.   |
| <b>A-10</b> Give nursing care to the newborn in an incubator.   |                           | x                        |                           | x                     |  |
| <b>A-11</b> Ensure internal service in an operating room.   |                           |                          | x                         |                       |  |
| <b>A-12</b> Do a bladder irrigation.  |                           |                          |                           | x                     | Except for kidney transplant and in the postoperative period in urology and gynaecology.   |
| <b>A-13</b> Install, change or remove a bladder catheter.   |                           |                          |                           | x                     | Except for kidney transplant and in the postoperative period in urology and gynaecology.   |
| <b>A-14</b> Give a vaginal douche.  |                           |                          |                           | x                     | Except in the postoperative period in gynaecology.   |
| <b>A-15</b> Give an enema.  |                           |                          |                           | x                     |  |
| <b>A-16</b> Take specimens of:  |                           |                          |                           | x                     |  |
| — urine;  |                           |                          |                           |                       |  |
| — stool;  |                           |                          |                           |                       |  |
| — expectorations;   |                           |                          |                           |                       |  |
| — secretions from the eyes,   |                           |                          |                           |                       |  |
| nose, ears, throat,   |                           |                          |                           |                       |  |
| anus and umbilicus;   |                           |                          |                           |                       |  |
| — pinworms.   |                           |                          |                           |                       |  |

## SCHEDULE B

(ss. 1.01, 3.02, 4.03, 5.02 et 6.01)

*The acts appearing in this Shedule may be performed only in a nursery or in pediatrics*

| LIST OF ACTS |   | CONDITIONS PRESCRIBED   |                   |                    |                |  |
|--------------|---|---|-------------------|--------------------|----------------|--|
|              |   | (An "X" in the appropriate column indicates that the condition prescribed in the column heading is compulsory at the time the act provided for is carried out). |                   |                    |                |  |
| ACTS:        |   | Remote supervision  | Close supervision | Direct supervision | Care procedure | OTHER CONDITIONS   |
| <b>B-1</b>   | Check the following neurological signs:<br>(a) pupillary reflexes;<br>(b) pain reflexes; and<br>(c) state of consciousness. |   |                   |                    | x              |  |
| <b>B-2</b>   | Check intravenous infusions and maintain the flow rate.   |   |                   |                    | x              |  |
| <b>B-3</b>   | Remove intravenous infusions if administered with a catheter measuring less than 5".  |   |                   |                    | x              |  |
| <b>B-4</b>   | Administer medications by oral and by intramuscular routes.   |   |                   |                    | x              | Except anticoagulants, controlled drugs, narcotics, cardiotropic agents, hypotensive agents or research drugs. |
| <b>B-5</b>   | Do aseptic dressings.   |   |                   |                    | x              | Except in immediate postoperative period.  |
| <b>B-6</b>   | Care of a colostomy.  |   |                   |                    | x              | Except in immediate postoperative period.  |
| <b>B-7</b>   | Administer a gavage if the tube is in place.  |   |                   |                    | x              | Except for premature babies.   |

| <i>ACTS:</i>  | <i>Remote supervision</i> | <i>Close supervision</i> | <i>Direct supervision</i> | <i>Care procedure</i>        | <i>OTHER CONDITIONS</i>  |
|---|---------------------------|--------------------------|---------------------------|------------------------------|--|
| <b>B-8</b> Give nursing care to the newborn in an incubator.<br><br><b>B-9</b> Do a bladder irrigation.<br><br><b>B-10</b> Give an enema.<br><br><b>B-11</b> Take specimens of :<br>— urine by a method other than catheterization;<br>— stool;<br>— expectoration;<br>— secretions from the eyes, nose, ears, throat, anus and umbilicus;<br>— pinworms. |                           | x                        |                           | x<br><br>x<br><br>x<br><br>x | Except for kidney transplant and in the postoperative period in urology and gynaecology. |



c. I-8, r.2

## **Regulation respecting the business of the Bureau and general meetings of the Ordre des infirmières et infirmiers du Québec**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, ss. 93 and 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Nurses Act (R.S.Q., c. I-8) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II GENERAL MEETINGS AND QUORUM**

**2.01.** The Bureau shall fix by resolution the date, place and agenda of the general meetings.

**2.02.** The quorum for general meetings shall be fixed at 2/3 of the number of delegates elected.

**2.03.** The decisions of the general meetings shall be taken by a majority vote of the elected delegates present.

**2.04.** The deliberations at the general meetings shall be governed by Robert's Rules of Order (newly revised).

### **DIVISION III BUREAU**

**3.01.** The ordinary meetings of the Bureau shall customarily be held at the corporate seat of the Order; subject to section 82 of the Professional Code, the Bureau shall hold its meetings on the dates determined by it.

**3.02.** Special meeting of the Bureau shall be held at the place fixed by the Executive Committee; the latter shall also determine the date and time thereof.

**3.03.** The Bureau shall be convened by the secretary of the Order who must forward to each director, at least 10 days prior to the date of the meeting, a notice indicating the place, date and time of the meeting as well as a summary of the agenda; the notification period mentioned above must be at least 2 days in the case of a special meeting.

### **DIVISION IV MEMBER'S FEES AND ALLOWANCES**

**4.01.** The elected or appointed directors who attend a meeting of the Bureau are entitled to the following allowances :

- (a) a lump sum for 1 day of attendance ;
- (b) a lump sum for their travel expenses ;
- (c) a lump sum for their lodging expenses.

**4.02.** Similar allowances, the amounts of which may, however, be different, shall be paid to consulting experts whose services are retained by the Order from time to time.

**4.03.** The remuneration of the president and also the amounts mentioned in sections 4.01 and 4.02 shall be determined by resolution of the Bureau.

### **DIVISION V EXECUTIVE COMMITTEE**

**5.01.** The Executive Committee shall include, in addition to the president of the Order, 4 directors including a treasurer designated from among them.

**5.02.** The vice-president of the Order shall attend the meetings of the Executive Committee but shall not have the right to vote.

**5.03.** The secretary of the Order shall act as the secretary of the Executive Committee but shall not have the right to vote.

**5.04.** The powers and duties of the treasurer shall be :

- (a) to audit the receipts and expenditures of the Order ;
- (b) to authorize expenditures exceeding the amount fixed from time to time by resolution of the Bureau ;



- (c) to submit periodic financial reports to the Bureau ;
- (d) to transfer securities upon resolution of the Bureau ;
- (e) to direct the financial committee of the Order.

**5.05.** The Bureau shall delegate to the Executive Committee, by this Regulation, all its powers, except those which it must exercise by regulation.

#### **DIVISION VI**

##### **MISCELLANEOUS PROVISIONS**

**6.01.** The corporate seat of the Order is situated at 4200 Dorchester Boulevard West, Montréal.

**6.02.** The seal of the Order is that which is imprinted on the copy of this Regulation held by the secretary of the Order.



c. I-8, r.3

## **Regulation respecting professional liability insurance for nurses**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I DEFINITIONS AND INTERPRETATION**

**1.01.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.02.** In this Regulation, unless the context indicates otherwise, the expression “nursing professional” means a nurse.

### **DIVISION II LIABILITY INSURANCE**

**2.01.** A nursing professional entered on the roll of the Ordre des infirmières et infirmiers du Québec must be insured against the liability which he may incur owing to fault or negligence committed in the exercise of his profession and whose annual guarantee limit must not be less than 500 000 \$. He must, before 1 April of each year, furnish proof to the secretary of the Order that such liability insurance is in force for a period of at least 12 months effective from such date.

**2.02.** The proof of insurance provided for in section 2.01 is furnished to the Order by the remittance of an insurance certificate indicating the name and the nursing professional, the period and the guarantee limit.

---

O.C. 5142-75, (1975) 107 O.G. II, 5871

D. 3535-80, (1980) 112 G.O. II, 6573

Decision of 28 and 29 May 1981, (1981) 113 G.O. II, 1935



c. I-8, r.4

## Code of ethics of nurses

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 87)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) “nursing professional” : a nurse ;
- (b) “client” : the person who receives professional services from a nursing professional.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

**2.01.** A nursing professional must support every measure likely to improve the quality and availability of nursing care.

**2.02.** In the practice of his profession, the nursing professional must take into account the overall effects that his research and work will have on society.

**2.03.** A nursing professional must promote all means of education and information pertaining to his field. He must also, in the practice of his profession, perform the acts that are required so that such function of education and information be ensured.

### DIVISION III DUTIES AND OBLIGATIONS TOWARDS CLIENTS

#### §1. General provisions

**3.01.01.** In the practice of his profession, a nursing professional must take into consideration the limits of his capacity, knowledge and also the means at his disposal.

**3.01.02.** The nursing professional must acknowledge at all times the right of the client to consult another nursing professional, a member of another professional corporation or another competent person.

**3.01.03.** The nursing professional must refrain from practising in circumstances liable to impair the quality of his services.

**3.01.04.** A nursing professional must attempt to establish a relation of mutual confidence between himself and his client. For that purpose, he must, in particular :

- (a) refrain from practising his profession in an impersonal manner ; and
- (b) respect his client’s scale of values and personal convictions.

**3.01.05.** A nursing professional must refrain from intervening in the personal affairs of his client on subjects which are not under the jurisdiction generally acknowledged to his profession, so as not to unduly restrict his client’s autonomy.

#### §2. Integrity

**3.02.01.** A nursing professional must discharge his professional duties with integrity and shall not abuse his client’s good faith.

**3.02.02.** A nursing professional must avoid any false representation with respect to his level of competence or the efficiency of his own services and of those generally ensured by the members of his profession. If the client’s good so requires, he must refer the latter to another nursing professional, a member of another professional corporation or another competent person.

**3.02.03.** A nursing professional must refrain from expressing or giving conflicting or incomplete opinions or advice. For that purpose, he must attempt to acquire a thorough knowledge of the facts before giving an opinion or advice.

**3.02.04.** A nursing professional must take reasonable care of the property entrusted to his custody by a client.

### *§3. Availability and diligence*

**3.03.01.** In the practice of his profession, the nursing professional must display reasonable availability and diligence.

**3.03.02.** In addition to opinions and advice, the nursing professional must furnish to his client the explanations necessary for the understanding and evaluation of the services which he renders him.

**3.03.03.** The nursing professional must display objectivity and disinterest when persons other than his clients ask him for information.

**3.03.04.** Before he ceases to perform his duties for the account of a client, the nursing professional must ensure that such termination of service is not detrimental to his client.

### *§4. Liability*

**3.04.01.** The nursing professional must, in the practice of his profession, fully commit his personal civil liability.

### *§5. Independence and disinterest*

**3.05.01.** A nursing professional must subordinate his personal interest to that of his client.

**3.05.02.** A nursing professional must ignore any intervention by a third party which could influence the performance of his professional duties to the detriment of his client.

**3.05.03.** The nursing professional must safeguard his professional independence at all times and avoid any situation in which he would be in conflict of interest.

**3.05.04.** A nursing professional shall share his fees with another nursing professional only to the extent where

such sharing actually corresponds to a distribution of the services and responsibilities.

**3.05.05.** Subject to the remuneration to which he is entitled, a nursing professional shall refrain from paying or receiving any benefit, rebate or commission related to the practice of his profession.

### *§6. Professional secrecy*

**3.06.01.** A nursing professional must respect the secrecy of confidential information obtained in the practice of his profession.

**3.06.02.** A nursing professional shall be relieved from professional secrecy only with the authorization of his client or whenever so ordered by law.

**3.06.03.** Whenever a nursing professional requires from a client that he disclose confidential information or whenever he permits that such information be confided to him, he must ensure that the client knows the reasons therefor and for what purpose it will be used.

**3.06.04.** A nursing professional shall not disclose that a person called for his services when that fact is liable to cause prejudice to that person.

**3.06.05.** A nursing professional must avoid indiscreet conversations concerning a client and the services rendered him.

**3.06.06.** A nursing professional shall not make use of confidential information to the detriment of a client or with a view to obtaining, directly or indirectly, a benefit for himself or for another person.

### *§7. Accessibility of records*

**3.07.01.** A nursing professional must respect the right of his client to take cognizance of the documents concerning him in a record which he has made in his respect and to obtain a copy of such documents.

### *§8. Determination and payment of fees*

**3.08.01.** A nursing professional must require and accept fair and reasonable fees.

**3.08.02.** The fees shall be fair and reasonable if they are justified by the circumstances and in proportion to the

services rendered. A nursing professional must, in particular, take into account the following factors in determining his fees :

- (a) the time spent in performing the professional service ;
- (b) the difficulty and seriousness of the service ; and
- (c) the providing of unusual services or which require exceptional competence or celerity.

**3.08.03.** A nursing professional must furnish his client with all the explanations required for the comprehension of his statement of fees and of the terms and conditions of payment.

**3.08.04.** A nursing professional must refrain from requiring advance payment for his services ; he must, on the other hand, inform his client of the approximate cost of his professional services.

**3.08.05.** A nursing professional shall collect interest on outstanding accounts only after having duly notified his client. The interest thus claimed must be at a reasonable rate.

**3.08.06.** Before having recourse to legal proceedings, a nursing professional must have exhausted all other means at his disposal for obtaining payment of his fees.

**3.08.07.** A nursing professional must refrain from selling his accounts, except to another nursing professional.

**3.08.08.** When a nursing professional appoints another person to collect his fees, he must ensure that the latter acts tactfully and with moderation.

#### **DIVISION IV DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION**

##### *§1. Derogatory acts*

**4.01.01.** In addition to the derogatory acts referred to in sections 57 and 58 of the Professional Code (R.S.Q., c. C-26), the following is derogatory to the dignity of the profession :

- (a) to consult, collaborate or agree with, in the treatment of a client, a person who does not have the appropriate scientific knowledge in the field in which he practises ;

- (b) to practise his profession while under the influence of alcoholic beverages, drugs, hallucinogens, narcotic or anaesthetic preparations or any other substance which may cause intoxication, a diminution or disorder of the faculties or unconsciousness ;

- (c) to appropriate drugs, narcotic or anaesthetic preparations, supplies of any kind or any other property belonging to his employer or a client ;

- (d) the fact of inducing someone in pressing terms to make use of his professional services ;

- (e) to permit any person who is not entered on the roll of the Order to practise the profession ;

- (f) to voluntarily abandon a client who requires supervision or to refuse to provide services without sufficient reason and without ensuring competent relief in cases where he may reasonably ensure such relief ;

- (g) to perform an act or be of a comportment contrary to that which is generally admissible in the practice of the profession ;

- (h) to enter false items in a client's record or to insert notes under another person's signature ;

- (i) to alter in the client's record notes already entered or to replace any part thereof with intent to falsify them ;

- (j) to participate or to collaborate in the advertising of medications, panaceas, pharmaceutical products and prostheses of all kinds ;

- (k) to advertise a product anonymously, under his name or a firm name ;

- (l) to communicate with the plaintiff whenever he is informed of an inquiry into his professional conduct or competence or whenever a complaint has been served against him.

##### *§2. Relation with the Order and other members of the Order*

**4.02.01.** A nursing professional whose participation in arbitration of accounts, a committee on discipline or a professional inspection committee is requested by the Order, must accept that duty unless he has exceptional grounds for refusing.

**4.02.02.** A nursing professional must reply without delay to any correspondence received from the syndic of the Order, investigators or members of the professional inspection committee.

**4.02.03.** A nursing professional shall not abuse another nursing professional's good faith or be guilty of breach of trust or unfair practices towards him.

**4.02.04.** A nursing professional who is consulted by another nursing professional must provide the latter with his opinion and recommendations as soon as possible.

**4.02.05.** A nursing professional who is called upon to collaborate with another nursing professional must preserve independence.

*§3. Contribution to the advancement of the profession*

**4.03.01.** A nursing professional must, to the extent of his capacity, contribute to the development of his profession through the exchange of his knowledge and experience with other nursing professionals and students, and by his participation in courses and continuing training periods.



c. I-8, r.5

**Règlement sur le comité des  
examineurs et sur les examens de  
l'Ordre des infirmières et infirmiers du  
Québec**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26)

See French Edition



c. I-8, r.6

## Regulation respecting conditions and procedures for revoking the registration of a student in nursing

Nurses Act  
(R.S.Q., c. I-8, s. 12)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Nurses Act (R.S.Q., c. I-8) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

**1.03.** In this Regulation, unless the context indicates otherwise, the following terms mean :

(a) “teaching establishment” : an establishment which issues diplomas in nursing recognized in accordance with paragraph *a* of section 184 of the Professional Code ;

(b) “student in nursing” : a person duly enrolled in a teaching establishment which issues diplomas in nursing.

### DIVISION II REASONS FOR REVOCATION

**2.01.** Registration of a student in nursing may be revoked by the Bureau for expulsion from a teaching establishment, for unacceptable conduct in the clinical milieu, criminal convictions, drug addiction, alcoholism, troubles of a physical or psychological nature incompatible with the practice of nursing, and for any other act derogatory to the dignity of the profession.

### DIVISION III FORMALITIES OF REVOCATION

**3.01.** Where a request for revocation of registration is received by the secretary, a student nursing counsellor shall meet the complainant and student concerned and shall make an enquiry into the circumstances giving rise to

and justification of the request. The counsellor shall present his report to the Pedagogical Committee which, after hearing the student, shall make its recommendations to the Bureau. The Bureau, after study of the record, shall render its decision.

**3.02.** The secretary of the Order, where the competent authorities of a teaching establishment advise him that a student in nursing has been expelled, must immediately advise the student that his registration will be revoked within 30 days unless he produces written proof to the secretary that he has not been expelled.

---

O.C. 723-75, (1974) 106 O.G. II, 5461 and (1975) 107 O.G. II, 1313 and 1646





c. I-8, r.7

## **Regulation respecting the preservation, use or destruction of the records, books and registers of a nursing care professional who ceases to practise**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 91)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Nurses Act (R.S.Q., c. I-8) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

**1.03.** In this Regulation, unless the context indicates otherwise, the following expressions mean :

- (a) “nursing care professional” : a nurse ;
- (b) “records, books and registers” : the records, books and registers that a nursing care professional working for his own account must keep in the practice of his profession, in accordance with the regulations of the Order or any other law or regulation of Québec.

### **DIVISION II PERMANENT CESSATION OF PRACTICE**

**2.01.** For the purposes of this Division, the word “acquirer” means a nursing care professional who takes custody of the records, books and registers of a nursing care professional working for his own account and who ceases to practise his profession permanently for any reason other than death.

**2.02.** A nursing care professional, working for his own account, who ceases to practise his profession perma-

nently for any reason other than death must, if he finds an acquirer, at least 15 days before the date fixed for the cessation of his practice :

- (a) notify the secretary of the Order that he will cease to practise his profession permanently effective on such date ;
- (b) give to the secretary of the Order the name, addresses and telephone numbers of the acquirer ;
- (c) publish or cause to be published 3 times, in at least one French language daily newspaper and, where applicable, in at least one English language daily newspaper, circulated in the region where he practises his profession, a public advertisement to the effect that upon and after the date fixed for the cessation of his practice, all his records, books and registers will be in the custody of the acquirer, indicating the latter's addresses, telephone numbers and business hours.

**2.03.** The acquirer must forward to the secretary of the Order a copy of his written commitment to take custody of the records, books and registers of the nursing care professional who ceases to practise permanently at least 15 days before the date fixed for the cessation of practice.

**2.04.** If the nursing care professional who ceases to practise permanently has not found an acquirer 15 days prior to the date fixed for the cessation of his practice, he must immediately :

- (a) publish or cause to be published 3 times in at least one French language daily newspaper and, where applicable, in at least one English language daily newspaper, circulated in the region where he practices his profession, a public advertisement to the effect that upon and after the date fixed for the cessation of his practise, all his records, books and registers will be in the custody of the secretary of the Order, indicating the latter's addresses, telephone numbers and office hours ;
- (b) forward a copy of the advertisement to the secretary of the Order.

**2.05.** (1) The records, books and registers received by the secretary of the Order are photographed on microfilm and retained by the secretary for a period of not less than 5 years.

(2) The secretary who has custody of the records, books and registers of the Order must, in accordance with the Code of ethics of nurses (c. I-8, r.4), permit any client

to take cognizance of the documents regarding him in any record made by a nursing care professional about him and to obtain copies of those documents.

(3) The secretary may only destroy such records, books and registers after the time period prescribed in subsection 1.

### **DIVISION III DEATH**

**3.01.** Upon the death of a nursing care professional working for his own account, the heir, legatee or testamentary executor must notify the secretary of the Order in writing of the death of that professional.

**3.02.** Upon receipt of such notice, the secretary of the Order shall publish or cause to be published 3 times in a French language daily newspaper and, where applicable, in at least one English language daily newspaper, circulated in the region where that professional practised his profession, a public advertisement to the effect that all the records, books and registers of the deceased nursing care professional are in the custody of the secretary of the Order.

**3.03.** Upon receipt of the deceased professional's records by the secretary of the Order, section 2.05 shall apply to this Division *mutatis mutandis*.

### **DIVISION IV SUSPENSION OR STRIKING OFF**

**4.01.** If a nursing care professional working for his own account is suspended or struck off, he shall automatically lose, for the duration of the suspension or striking off, the right to keep up-to-date or to use in any manner whatsoever his records, books and registers which, for the duration of the suspension or striking off, are retained by the secretary of the Order.

**4.02.** The secretary of the Order shall publish or cause to be published a public advertisement in the manner prescribed in section 3.02.

**4.03.** The secretary of the Order who has custody of the records, books and registers of a nursing care professional who has been struck off or suspended must return them to him immediately following termination of the period of suspension or striking off.

**4.04.** Subsection 2 of section 2.05 applies to this Division *mutatis mutandis*.

---

O.C. 723-75, (1974) 106 O.G. II, 5463 and (1975) 107 O.G. II, 1313 and 1646



c. I-8, r.8

## **Regulation fixing the territorial boundaries of the sections of the Ordre des infirmières et infirmiers du Québec**

Nurses Act

(R.S.Q., c. I-8, s. 21)

Professional Code

(R.S.Q., c. C-26)

**1.** The Ordre des infirmières et infirmiers du Québec is divided into 13 sections :

(a) the Corporation of Nurses of the Lower St. Lawrence-Gaspesia Region ;

(b) the Corporation of Nurses of the Saguenay – Lac Saint-Jean Region ;

(c) the Corporation of Nurses of the Québec – North Shore Region ;

(d) the Corporation of Nurses of the Québec – South Shore Region ;

(e) the Corporation of Nurses of the Mauricie and Bois-Francs Region ;

(f) the Corporation of Nurses of the Eastern Townships Region ;

(g) the Corporation of Nurses of the Saint-Jean – Valleyfield – Granby Region ;

(h) the Corporation of Nurses of the Montréal South Shore Region ;

(i) the Corporation of Nurses of the Laurentian Region ;

(j) the Corporation of Nurses of the Montréal Region ;

(k) the Corporation of Nurses of the Outaouais Region ;

(l) the Corporation of Nurses of the Northwest Region ;

(m) the Corporation of Nurses of the North Shore – New Québec Region.

**2.** The territorial boundaries of the sections are those of the following regions or subregions as described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code (c. C-26, r.8) ;

(a) the territory of the Corporation of Nurses of the Lower St. Lawrence – Gaspesia Region is that of Region No. 1 ;

(b) the territory of the Corporation of Nurses of the Saguenay – Lac Saint-Jean Region is that of Region No. 2 ;

(c) the territory of the Corporation of Nurses of the Québec – North Shore Region is that of the northern part of the St. Lawrence in Region No. 3 including Île d'Orléans ;

(d) the territory of the Corporation of Nurses of the Québec – South Shore Region is that of the southern part of the St. Lawrence in Region No. 3 excluding Île d'Orléans ;

(e) the territory of the Corporation of Nurses of the Mauricie and Bois-Francs Region is that of Region No. 4 ;

(f) the territory of the Corporation of Nurses of the Eastern Townships is that of Region No. 5 ;

(g) the territory of the Corporation of Nurses of the Saint-Jean – Valleyfield – Granby Region is that of subregions 01, 02 and 03 in Region No. 6 ;

(h) the territory of the Corporation of Nurses of the Montréal South Shore Region is that of subregions 04 and 07 in Region No. 6 and that of the part south of the St. Lawrence of subregion 06 in Region No. 6 ;

(i) the territory of the Corporation of Nurses of the Laurentian Region is that of subregions 08 and 09 in Region No. 6 ;

(j) the territory of the Corporation of Nurses of the Montréal Region is that of a part of subregion 06 in Region No. 6 excluding the part south of the St. Lawrence in subregion 06 ;

(k) the territory of the Corporation of Nurses of the Outaouais Region is that of Region No. 7 ;

(l) the territory of the Corporation of Nurses of the Northwest Region is that of Region No. 8 ;

(m) the territory of the Corporation of Nurses of the North Shore – New Québec Region is that of Regions Nos. 9 and 10.



c. I-8, r.9

**Regulation respecting terms and conditions for election to the Bureau of the Ordre des infirmières et infirmiers du Québec**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

**DIVISION I  
GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Nurses Act (R.S.Q., c. I-8) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

**DIVISION II  
ELECTIONS**

**2.01.** The president shall be elected for a term of 2 years.

**2.02.** The election of the president, if it is made by a vote of the elected directors, shall be held at the regular meeting of the Bureau which preceeds the annual general meeting.

**2.03.** The term of office of the elected directors shall be 2 years.

**2.04.** Every section must forward to the secretary of the Order the names of the directors elected to the Bureau at least 1 month prior to the annual general meeting of the Order.



c. I-8, r.10

## **Regulation respecting the procedure for conciliation and arbitration of accounts of nurses**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 88)

### **DIVISION I DEFINITIONS AND INTERPRETATION**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Order” : the Ordre des infirmières et infirmiers du Québec ;
- (b) “secretary” : the secretary of the Order ;
- (c) “nursing care professional” : a nurse ;
- (d) “council” : the council for the arbitration of accounts constituted under Division III ;
- (e) “syndic” : the syndic, assistant syndic or one of the corresponding syndics of the Order.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II CONCILIATION**

**2.01.** The syndic shall send a copy of this Regulation to every person who so requests.

**2.02.** A client who has a dispute with a member of the Order with respect to the amount of an account for professional services must, before seeking arbitration, apply for conciliation by the syndic in sending him by registered or certified mail an application in the form prescribed in Schedule 1.

**2.03.** The application for conciliation must be sent before the day on which the action for a claim concerning the account contested is served by the nursing care professional upon the client.

**2.04.** Within 10 days from the date on which he receives the application for conciliation, the syndic shall send the nursing care professional a copy of such application by service in accordance with the Code of Civil Procedure (R.S.Q., c. C-25) or by registered or certified mail.

**2.05.** The syndic shall proceed with the conciliation in the manner he deems most appropriate.

**2.06.** For the purposes of the conciliation, the syndic may call for any document relative to the account contested from the nursing care professional or the client and obtain from them the information that he needs. The nursing professional must cooperate with the syndic in that regard.

**2.07.** The syndic shall send a report of his conciliation to both parties as soon as possible and not later than 30 days from the date of receipt of the application for conciliation.

**2.08.** Where the conciliation does not result in an agreement between the parties, the client may, within 15 days from the date of receipt of the syndic's report or, in default of such report, within 45 days from the date of receipt of his application for conciliation, have recourse to arbitration in accordance with Division III.

### **DIVISION III ARBITRATION**

#### *§1. Application for arbitration*

**3.01.01.** A client applies for arbitration by filing with the secretary 2 copies of a “submission to arbitration” in the form prescribed in Schedule 2, duly completed and bearing his signature.

**3.01.02.** Within 10 days from the receipt of the application for arbitration, the secretary shall send the nursing care professional, by registered or certified mail, a copy of the submission to arbitration signed by the client.

**3.01.03.** Within 10 days from the receipt of such copy, the nursing care professional must sign it and return it to the secretary.

## §2. Arbitration council

**3.02.01.** In order to settle the dispute between the client and the nursing professional, the secretary shall set up an arbitration council composed of 3 members of the Order selected from a list of at least 7 members designated by the Bureau and shall appoint a chairman from among them. The secretary shall also appoint a clerk to assist the council in the exercise of its functions.

**3.02.02.** The secretary notifies the arbitrators and the parties of the formation of the council.

**3.02.03.** A motion for recusation of an arbitrator shall only be made for one of the causes set forth in article 234 of the Code of Civil Procedure and must be communicated in writing to the secretary, the arbitrators and the parties within 10 days from the day on which the party who invokes it becomes aware of the cause for recusation.

The Bureau shall decide on the motion for recusation and, where applicable, the secretary shall designate a new arbitrator.

**3.02.04.** Before acting, the arbitrators must take the oath or make the affirmation of discretion prescribed in Schedule II to the Professional Code (R.S.Q., c. C-26).

**3.02.05.** In the case of the death or inability to act of one of the arbitrators, the others shall complete the matter and their decision shall be valid. In the case of the death or inability to act of the chairman, the secretary shall appoint a chairman from among the other 2 arbitrators of the council.

## §3. Hearing

**3.03.01.** The chairman of the council shall fix the date hour and place of the hearing. The secretary shall notify the arbitrators and the parties thereof in writing at least 10 days prior to that date.

**3.03.02.** The council may ask each party to submit, within a given time limit, a statement of his pretensions with documents in support thereof.

**3.03.03.** The council shall convene the parties, hear them, receive their evidence or, if they offer none, record their default.

**3.03.04.** The council shall proceed with dispatch to the hearing of the dispute in accordance with the procedure and mode of evidence it deems appropriate.

**3.03.05.** The council may, following a summary notice to the parties, call for any additional evidence it deems pertinent.

**3.03.06.** The evidence is not recorded unless the council or one of the parties so requests. In the latter case, that party shall assume the cost thereof.

**3.03.07.** The clerk shall draw up the minutes of the hearing and have them signed by the arbitrators. The minutes constitute *prima facie* proof of their content.

**3.03.08.** Articles 945 and 947 of the Code of Civil Procedure shall apply *mutatis mutandis* to the arbitration held pursuant to this Regulation.

## §4. Arbitration award

**3.04.01.** The council must render its decision within 60 days following the end of the hearing, unless the parties agree in writing to extend that time.

**3.04.02.** The council decides as mediator and renders the decision it considers most appropriate.

**3.04.03.** The decision is rendered by the majority of the members of the council ; in default of a majority, the decision is rendered by the chairman.

The reasons for the decision must be given and the decision must be signed by the arbitrators who endorsed it ; if an arbitrator refuses to sign it, the others must make mention thereof and the decision shall be as valid as if it had been signed by all of them.

The secretary shall communicate the decision to the parties without delay by service in accordance with the Code of Civil Procedure or by registered or certified mail.

**3.04.04.** The expenses incurred by the parties for the holding of the arbitration shall be assumed by each of them respectively and cannot be claimed by the adverse party.

**3.04.05.** The decision must adjudicate as to the arbitration fees, that is, the costs actually incurred by the Order for the holding of the arbitration. However, the total amount of the arbitration fees shall in no case exceed 15% of the amount which is the subject of the arbitration as set forth in section 3 of the submission to arbitration.

Where an agreement is reached between the parties before the decision of the council is rendered, the latter shall nevertheless adjudicate as to the arbitration fees in accordance with this section.

**3.04.06.** The decision is final.

**3.04.07.** The complete record of the arbitration is filed with the secretary who, unless otherwise expressly directed by the parties, shall issue a copy thereof in whole or in part only to the latter, their attorneys, the syndic and members of the Bureau.

The secretary shall return the papers and documents to the parties which they filed at the hearing.

#### SCHEDULE 1

(s. 2.02)

#### APPLICATION FOR CONCILIATION

I, the undersigned .....  
name and address

in person or (where applicable) representing .....

for the purposes of this application, as attested by the authorization annexed hereto, being duly sworn or having solemnly declared, declare that :

(1) Mr .....  
Mrs .....  
Miss .....  
name of nursing professional

claims from me the sum of ..... for professional services rendered between ..... and ..... as attested by the account a copy of which is annexed hereto ;

(2) I refuse to pay this account for the following reason(s) :

but (where applicable) I acknowledge that I owe the sum of ..... for the professional services referred to in such account ;

(3) I apply for conciliation by the syndic pursuant to Division II of the Regulation respecting the procedure for conciliation and arbitration of accounts of nurses (R.R.Q., c. I-8, r. 10), of which I declare having received a copy and taken cognizance.

Sworn to or solemnly declared before me

at .....  
this ..... 19...

.....  
Commissioner for oaths

And I have signed

.....  
signature of client or his duly authorized representative

#### SCHEDULE 2

(s. 3.01.01)

#### SUBMISSION TO ARBITRATION

Entered into by :

.....  
name and address

in person of (where applicable) representing .....

for the purposes of this submission, is attested by the authorization annexed hereto, hereinafter referred to as "the client",

AND

.....  
name and address

member of the Ordre des infirmières et infirmiers du Québec, hereinafter referred to as "nursing professional",

who make the following declarations and agreements.

(1) The nursing professional claims from the client the sum of ..... for professional services rendered between ..... and ..... as attested by the account a copy of which is annexed hereto ;

(2) The client refuses to pay this account for the following reason(s) :

but (where applicable) the client acknowledges that he owes the sum of ..... for the professional services referred to in such account ;

(3) The dispute between the parties bears on the entire account or (where applicable) on that part of the account which exceeds that which the client acknowledges to owe to the nursing professional, namely, the sum of ..... ;

(4) The dispute between the parties will be settled by arbitration held in accordance with Division III of the



Regulation respecting the procedure for conciliation and arbitration of accounts of nurses (R.R.Q., c. I-8, r.10), of which the parties declare having received a copy and taken cognizance ;

(5) The nursing professional undertakes, for the duration of the arbitration, not to claim before the civil courts that part of the account which is the subject of the dispute ;

(6) The client renounces to the benefit of any time elapsed with respect to the prescription ;

(7) The arbitration award is binding upon the parties and the rules set forth in Book VII of the Code of Civil Procedure (R.S.Q., c. C-25) shall apply to its enforcement ;

(8) This submission may only be annulled with the written consent of the parties.

.....  
signature of client or his duly authorized representative

Signed at .....  
this ..... 19...

.....  
signature of professional

Signed at .....  
this ..... 19...



c. I-8, r.11

## **Regulation respecting the procedure of the professional inspection committee of nurses**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 90)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** This Regulation is made under section 90 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “committee” : the professional inspection committee ;

(b) “records” : the records, books and registers kept by a nursing professional in the practice of his profession as well as :

i. the documents directly related to the practice of his profession and the documents and reports in which he has in fact collaborated among the records, books and registers kept by his colleagues or his employer, including an establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5) ;

ii. a property that has been entrusted to him by a client ;

(c) “investigator” : the committee, one of its members or a person authorized to assist the committee in the exercise of its functions ;

(d) “nursing care professional” : a nurse ;

(e) “establishment” : an establishment within the meaning of the Act respecting health services and social services.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II COMMITTEE**

**2.01.** The committee is composed of 5 members chosen from among the nursing care professionals who have been practising for at least 10 years.

**2.02.** The term of office of the members of the committee shall be 2 years and is renewable. By way of exception, upon the formation of the committee, 2 members shall be designated for 1 year.

**2.03.** The professional inspection director of the Order shall act as secretary of the committee.

**2.04.** The committee shall hold its sittings on the dates and at the places determined by it or by its chairman.

**2.05.** The office of the committee is situated at the corporate seat of the Order. All the minutes, reports and other documents of the committee are kept at the said office.

### **DIVISION III DRAWING UP OF A PROFESSIONAL RECORD**

**3.01.** The committee shall draw up and keep up-to-date a record for each nursing care professional who is the object of a special inquiry.

**3.02.** The record of the nursing care professional contains a summary of his nursing training and experience as well as all the documents pertaining to the special inquiry concerning him.

Notwithstanding section 3.01, the record of a nursing care professional may contain documents concerning him in relation to a professional inspection visit.

**3.03.** A nursing care professional is entitled to consult his record and to obtain a copy thereof.

### **DIVISION IV SUPERVISION OF THE PRACTICE OF THE PROFESSION**

**4.01.** The committee shall supervise the practice of the profession by the nursing care professionals according to the programme established by it.

**4.02.** Each year, the Bureau shall publish information on the committee's general supervision programme in the bulletin of the Order.

**4.03.** At least 15 days before the date of the visit of an investigator to a place or establishment which comprises a nursing department, the committee shall, through its secretary, send to the director or to the person responsible for nursing in the contemplated place or establishment, by registered or certified mail, a notice in accordance with the form in Schedule 1.

Such notice shall replace the notice to all nursing care professionals practising therein.

**4.04.** At least 15 days before the date of the visit of an investigator with a nursing care professional practising his profession in a place or establishment which does not comprise a nursing department, the committee shall, through its secretary, send the nursing care professional contemplated, by registered or certified mail, a notice in accordance with the form in Schedule 2.

**4.05.** If a nursing professional to whom the notice was sent cannot receive the investigator on the prescribed date, he must, upon receipt of the notice, notify the secretary of the committee and decide on another date with him.

**4.06.** The investigator must, upon a visit, produce a certificate attesting to his capacity of investigator, signed by the secretary of the committee.

**4.07.** Within 30 days following the professional inspection visit, the investigator shall draw up a report and submit it to the committee.

#### **DIVISION V SPECIAL INQUIRY INTO PROFESSIONAL COMPETENCE**

**5.01.** At least 5 clear days before the date of a special inquiry, the committee shall, through its secretary, send to the nursing professional in question, by registered or certified mail, a notice in accordance with the form in Schedule 3.

Where the sending of a notice to a nursing professional could jeopardize the objects for which an inquiry is to be held, the committee may authorize an investigator to make the inquiry without such notice.

**5.02.** Where records are held by a third party, the nursing professional must, upon the investigator's request, authorize the latter to take cognizance or a copy thereof.

**5.03.** An investigator may request that a person who makes a declaration to him relative to an inquiry attest such declaration under oath or by solemn affirmation.

**5.04.** If a nursing care professional refuses to receive an investigator, the latter shall immediately notify the syndic.

**5.05.** Sections 4.05 and 4.06 shall apply *mutatis mutandis* to an inquiry held under this Division.

#### **DIVISION IV RECOMMENDATIONS OF THE COMMITTEE**

**6.01.** The decisions and recommendations of the committee are made by the majority of the members present ; in the case of a tie-vote, the chairman shall have a casting vote.

**6.02.** Where the committee does not recommend that a training period be prescribed, it shall notify the nursing care professional within 15 days of its decision. Where the committee recommends that a training period be prescribed, the procedure to be followed shall be that indicated in the Regulation respecting refresher training periods and the limitation of the right of nurses to practise (c. I-8, r.15).

**6.03.** When the committee has reason to believe that a complaint within the meaning of section 116 of the Professional Code might be laid against a nursing care professional, it shall notify the syndic.

#### **SCHEDULE 1**

(s. 4.03)

#### **ORDRE DES INFIRMIÈRES ET INFIRMIERS DU QUÉBEC**

#### **PROFESSIONAL INSPECTION COMMITTEE**

##### **Notice of inquiry**

Notice is given that, within the framework of the programme for general supervision of the practice of the profession of nursing, an investigator or investigators will make a professional inspection visit to your establishment, on the..... day of.....  
19... at ..... h.

Please post this notice in a conspicuous place in your establishment.

Signed at . . . . .  
this . . . . . 19...  
The professional inspection committee,  
Per : . . . . .  
secretary of the committee

## **SCHEDULE 2**

(s. 4.04)

### **ORDRE DES INFIRMIÈRES ET INFIRMIERS DU QUÉBEC**

#### **PROFESSIONAL INSPECTION COMMITTEE**

##### **Notice of inquiry**

Notice is given that, within the framework of the programme for general supervision of the practice of the profession of nursing, an investigator or investigators will make a professional inspection visit to your establishment, on the . . . . . day of . . . . .  
19... at . . . . . h.

Signed at . . . . .  
this . . . . . 19...  
The professional inspection committee,  
Per : . . . . .  
secretary of the committee

## **SCHEDULE 3**

(s. 5.01)

### **ORDRE DES INFIRMIÈRES ET INFIRMIERS DU QUÉBEC**

#### **PROFESSIONAL INSPECTION COMMITTEE**

##### **Notice of special inquiry**

Notice is given that, at the request of the Bureau (or on its own initiative), the committee has designated an investigator (investigators) to make an inquiry into your professional competence, on the . . . . . day of . . . . .  
19... at . . . . . h.

Signed at . . . . .  
this . . . . . 19...  
The professional inspection committee,  
Per : . . . . .  
secretary of the committee

---

O.C. 3184-76, (1976) 108 O.G. II, 5747  
O.C. 493-77, (1977) 109 O.G. II, 1111



c. I-8, r.12

## Regulation respecting advertising by nurses

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 92)

### DIVISION I GENERAL PROVISIONS

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Nurses Act (R.S.Q., c. I-8) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

**1.03.** In this Regulation, unless the context indicates otherwise, the expression “nursing care professional” means a nurse.

### DIVISION II GENERAL PRINCIPLE

**2.01.** The items which a nursing professional may include in his public advertisements and the conditions under which he may advertise are those described in this Regulation.

### DIVISION III CONTENT AND FORM OF THE PROFESSIONAL CARD

**3.01.** A nursing care professional shall not enter on his professional card anything other than :

- (a) his name followed by the abbreviation “N.” or “inf.”;
- (b) an indication of his postgraduate titles;
- (c) his specialty, if he holds a specialist’s certificate recognized by the Order;
- (d) the address of his business office or domicile;

(e) the telephone numbers of his business office or his domicile;

(f) his business hours.

**3.02.** This card shall not be more than 6 centimetres in width and 11 centimetres in length.

### DIVISION IV INFORMATION MEDIA

**4.01.** A nursing care professional may publish an advertisement which shall contain only that which is stipulated in section 3.01.

### DIVISION V ADVERTISING AT BUSINESS OFFICE

**5.01.** A nursing professional working on his own account may post inside or outside his business office a sign measuring not more than 1 square metre; this sign shall contain only the items indicated in section 3.01.

O.C. 723-75, (1974) 106 O.G. II, 5469 and (1975) 107 O.G. II, 1313 and 1646

O.C. 3923-75, (1975) 107 O.G. II, 3147 and 5021



c. I-8, r.13

## **Regulation respecting the apportionment of contributions to the Ordre des infirmières et infirmiers du Québec**

Nurses Act

(R.S.Q., c. I-8, s. 14)

Professional Code

(R.S.Q., c. C-26)

### **DIVISION I**

#### **GENERAL PROVISIONS**

**1.01.** This Regulation is made under paragraph *e* of section 14 of the Nurses Act (R.S.Q., c. I-8).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II**

#### **APPORTIONMENT OF CONTRIBUTIONS**

**2.01.** The proceeds from the annual contributions collected by the Ordre des infirmières et infirmiers du Québec shall be apportioned annually among the sections pro rata to the members entered therein on 31 March each year.

**2.02.** The apportionment of the proceeds from the contributions prescribed in section 2.01 shall be made in the following manner :

- (a) 15 \$ *per capita* for a section numbering less than 1 250 members ;
- (b) 12 \$ *per capita* for a section numbering 1 250 members and less than 4 000 members ;
- (c) 10 \$ *per capita* for a section numbering 4 000 members and less than 10 000 members ;
- (d) 7 \$ *per capita* for a section numbering 10 000 members and over.



c. I-8, r.14

## **Regulation respecting the representation of councils of sections on the Bureau of the Ordre des infirmières et infirmiers du Québec**

Nurses Act

(R.S.Q., c. I-8, s. 7)

Professional Code

(R.S.Q., c. C-26)

**I.** The following councils of sections shall be represented on the Bureau of the Ordre des infirmières et infirmiers du Québec by the following number of directors :

(a) the Corporation of Nurses of the Lower St. Lawrence – Gaspesia Region : 1 director ;

(b) the Corporation of Nurses of the Saguenay – Lake St. John Region : 1 director ;

(c) the Corporation of Nurses of the Québec – North Shore Region : 3 directors ;

(d) the Corporation of Nurses of the Québec – South Shore Region : 2 directors ;

(e) the Corporation of Nurses of the Mauricie and Bois-Francs Region : 1 director ;

(f) the Corporation of Nurses of the Eastern Townships Region : 1 director ;

(g) the Corporation of Nurses of the St. Jean – Valleyfield – Granby Region : 1 director ;

(h) the Corporation of Nurses of the Montréal South Shore Region : 2 directors ;

(i) the Corporation of Nurses of the Laurentian Region : 1 director ;

(j) the Corporation of Nurses of the Montréal Region : 8 directors ;

(k) the Corporation of Nurses of the Outaouais Region : 1 director ;

(l) the Corporation of Nurses of the Northwest Region : 1 director ;

(m) the Corporation of Nurses of the North Shore – New-Québec Region : 1 director.

---

O.C. 3431-74, (1974) 106 O.G. II, 4379

O.C. 2940-78, (1978) 110 G.O. II, 4995



c. I-8, r.15

## **Regulation respecting refresher training periods and the limitation of the right of nurses to practise**

Nurses Act  
(R.S.Q., c. I-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following terms mean :

- (a) “nursing professional” : a nurse ;
- (b) “trainee” : a nursing professional required to serve a training period ;
- (c) “tutor” : a nursing professional responsible for verifying whether a training period or part of a training period is in conformity with the objectives and terms and conditions determined by the Bureau, and charged with assisting the trainee in his attainment of these training objectives.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II TRAINING PERIOD**

**2.01.** The purpose of the training period provided in this Regulation is to improve the trainee's proficiency, primarily by ensuring its actualization through updating his knowledge and developing attitudes and behavioural response essential to the practice of his profession.

**2.02.** If the Bureau considers that the level of proficiency of a member does not meet the standards required for the protection of the public, it may oblige a nursing professional to serve a training period where :

- (a) his name is entered on the roll more than 5 years since he obtained his permit, or his name is entered on the roll more than 5 years from the date on which such nursing professional was entitled to the issuance of such permit ;

- (b) he has ceased to practise the profession for a period of 5 years or more ;

- (c) his name is re-entered on the roll after it has been struck off or has failed to be entered thereon for 5 years or more ;

- (d) he is the subject of a recommendation to that effect by the professional inspection committee or the committee on discipline pursuant to section 113 or 160 of the Professional Code (R.S.Q., c. C-26) ;

- (e) he has not attained the objectives set by the Bureau in virtue of section 2.04, pursuant to the decision rendered by the Bureau in accordance with section 2.09.

**2.03.** A decision to prescribe a training period may not be taken 90 days after the time at which a nursing professional is liable to serve such training period.

**2.04.** The Bureau's decision to prescribe a training period must specify the objectives, duration and the terms and conditions of that training period and also the methods of its evaluation. The Bureau must also define the criteria for selection of the tutor and, if necessary appoint him.

**2.05.** A training period may not exceed 800 hours nor extend over a period of more than 12 consecutive months.

**2.06.** A training period may, in particular, consist of supervised clinical experience, theoretical instruction or assigned individual duties.

**2.07.** A tutor shall submit an evaluation report to the Bureau within 10 days after completion of the training period. He must send a copy thereof to the trainee.

**2.08.** The trainee or his tutor may be required to submit additional reports to the Bureau on the dates determined by the latter.

**2.09.** After study of each of the reports required in virtue of sections 2.07 and 2.08, the Bureau shall decide, within 45 days after completion of the training period, whether the trainee has attained the objectives that were set.



### **DIVISION III LIMITATION OF THE RIGHT TO PRACTISE**

**3.01.** The Bureau's decision to oblige a nurse to serve a training period, where it so deems necessary for the protection of the public, may include limiting the nursing professional's right to practise the profession for as long as the training period has not been completed.

Such limitation may take one or several of the following forms :

(a) determining when and where he is authorized or not authorized to practise ;

(b) determining the professional acts which he is authorized or not authorized to perform ;

(c) requiring that the professional acts that he is authorized to perform, or certain of them, be performed under the supervision of another nursing professional or group of nursing professionals.

**3.02.** Following the Bureau's decision to limit a professional's right to practise, the latter must send his permit to practise to the Order ; the Order shall note thereon the limitation of the professional activities imposed.

**3.03.** The Bureau's decision to limit a nursing professional's right to practise must be transmitted to his employer, where applicable.

**3.04.** The nursing professional is considered in training and the restrictions to his right to practise shall remain in force for as long as the evaluation report signed by the tutor has not been sent to the Bureau.

### **DIVISION IV DECISIONS OF THE BUREAU**

**4.01.** Before prescribing a training period or limiting a nursing professional's right to practise, the Bureau must give the trainee concerned the opportunity to be heard.

**4.02.** The reasons for a decision prescribing a training period, limiting a nursing professional's right to practise, or ruling on the validity of a completed training period, must be given in writing and transmitted to the nursing professional in question by service in accordance with the Code of Civil Procedure (R.S.Q., c. C-25) or by registered or certified mail.

**4.03.** The Bureau's decision prescribing a training period or limiting the right to practise shall take effect 30 days after the nursing professional has been informed thereof.

**4.04.** During a training period, the Bureau may, upon a duly reasoned request by the trainee or tutor, alter the duration and requirements of the training period and, where applicable, modify the conditions of limitation of the trainee's right to practise.

**4.05.** A nursing professional must comply with every decision of the Bureau rendered in accordance with this Regulation.

**4.06.** Between the meetings of the Bureau, the administrative committee shall exercise the powers of the Bureau contemplated in this Regulation.



c. I-9, r.1

## Regulation respecting the business of the Bureau and general meetings of the Ordre des ingénieurs du Québec

Engineers Act  
(R.S.Q., c. I-9, s. 11)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under paragraph *a* of section 94 of the Professional Code (R.S.Q., c. C-26) and subparagraph *b* of the first paragraph of section 11 of the Engineers Act (R.S.Q., c. I-9).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II GENERAL MEETINGS

**2.01.** The quorum for a general meeting shall be fixed at 50 members.

**2.02.** To be accepted at a general meeting, a motion must be sent, in writing, to the head office of the Ordre des ingénieurs du Québec (Order), for the secretary's attention, at least 10 days before the holding of a meeting.

**2.03.** Notwithstanding section 2.02, a motion to determine the method of election of the president must appear on the agenda accompanying the notice of convocation of a general meeting.

**2.04.** A special general meeting must be convened within 45 days of a request to that effect.

**2.05.** The agenda of the annual general meeting of the Order shall, in particular, contain the following items :

- (a) reading and adoption of the minutes of the last annual general meeting and of all subsequent special general meetings, where applicable ;
- (b) subjects issuing from the minutes ;
- (c) budgetary estimates ;

- (d) committee reports ;
- (e) report on juridical affairs ;
- (f) members' motions ; and
- (g) new business.

**2.06.** Subject to the Professional Code, questions of procedure which are not provided for in this Division shall be governed *mutatis mutandis* by the rules contained in *Procédure des assemblées délibérantes*, V. Morin, latest French edition.

### DIVISION III BUREAU

**3.01.** The Bureau shall determine the place, day, date and time of its regular meetings.

**3.02.** The administrative committee shall determine the place, day, date and time of the special meetings of the Bureau.

**3.03.** The Bureau shall be convened by the executive director by means of a written notice, accompanied by the agenda, forwarded to each director at least 5 days before the date prescribed for the meeting.

**3.04.** No item which is not entered on the agenda may be the object of a resolution, except in case of emergency.

**3.05.** A vacancy for the office of elected director shall be filled within 90 days of the date on which the office became vacant.

**3.06.** Section 2.06 shall apply *mutatis mutandis* to this Division.

### DIVISION IV MEMBERS' FEES AND ALLOWANCES

**4.01.** The directors who attend a meeting of the Bureau shall be entitled to the following allowances :

- (a) a lump sum to attend thereat ;
- (b) reimbursement of their travelling and lodging expenses.

**4.02.** Similar allowances, the amounts of which may differ, however, shall be paid to consulting experts whose services are retained by the Order from time to time.

**4.03.** The remuneration of the directors and the sums mentioned in sections 4.01 and 4.02 shall be determined by resolution of the Bureau.

## **DIVISION V ADMINISTRATIVE COMMITTEE**

**5.01.** The administrative committee shall be composed of the following directors : the president, vice-president – administration, vice-president – finance, an elected director and an appointed director.

**5.02.** In the absence of the president or should he be unable to act, the vice-president – administration shall have all the powers of the president and shall perform the latter's duties.

**5.03.** The vice-president – finance shall preside over the finance committee and shall submit the financial statement of the Order to the Bureau at each of its regular meetings.

**5.04.** All the elected directors shall be eligible for the office of vice-president.

**5.05.** A meeting of the administrative committee shall be deemed to be regularly held if all the directors are present and waive the notice of convocation or if all the directors are convened to a telephone conference and waive the notice of convocation.

**5.06.** Subject to the Professional Code, the procedure prescribed in sections 4.02 to 4.06 of the Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs du Québec (c. I-9, r. 7) shall apply *mutatis mutandis* to the election of the members of the administrative committee.

## **DIVISION VI SEALS**

**6.01.** The seal of the Order shall contain the armorials of Québec encircled with the inscription "ORDRE DES INGÉNIEURS DU QUÉBEC".

**6.02.** An engineer may obtain a seal on which his name, his registration number, the word "INGÉNIEUR" or the words "INGÉNIEUR-ENGINEER", and the word "QUÉBEC" appear.

The seal provided for in this section must be obtained from the Order, at the expense of the person who requests it. It shall remain the property of the Order and in the case of revocation of the permit, must be returned to it within 8 days of a written request from the secretary to that effect.

## **DIVISION VII MISCELLANEOUS PROVISIONS**

**7.01.** The executive director shall carry out his duties under the direction of the Bureau. He shall convene the meetings of the Bureau and of the administrative committee, submit the agenda and draft the minutes thereof. He shall act as treasurer of the Order and be responsible for the secretariat. He shall sign all the cheques issued by the Order, jointly with the vice-president-finance or another member of the administrative committee. He shall belong to all committees except the committee of examiners, the committee on discipline and the professional inspection committee.

**7.02.** The secretary shall carry on the functions and perform the duties and obligations devolving upon him under the Professional Code, the Engineers Act and the regulations made under their authority. He shall act as executive director in the latter's absence or because of his inability to act.

**7.03.** The executive director, secretary and syndic must be engineers and they are ensured, at the Order's expense, with a bonding company approved by the Bureau.

**7.04.** A director may not solicit employment in the secretariat of the Order while he is in office.

**7.05.** The members shall express themselves by referendum for the purpose of approving a resolution passed by the Bureau pursuant to subparagraph *k* of the first paragraph of section 86 of the Professional Code.

**7.06.** The permit issued by the Order shall bear the signature of the secretary. It shall remain the property of the Order and in the case of revocation, must be returned to it within 8 days of a written request from the secretary to that effect.

**7.07.** The holder of the office of executive director may be dismissed only in accordance with section 85 of the Professional Code.

### **7.08.**

*See French Text D. 2567-81, G.O. II, 1981, p.4307*

O.C. 499-76, (1976) 108 O.G. II, 1825  
O.C. 1708-79, (1979) 111 G.O., 5779



c. I-9, r.2

## Regulation respecting the retirement fund of engineers

Engineers Act  
(R.S.Q., c. I-9, s. 11)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) “Order” : the Ordre des ingénieurs du Québec ;
- (b) “retirement savings plan” : the retirement fund established under this Regulation ;
- (c) “participant” : a person, other than an artificial person, subscribing to the retirement savings plan ;
- (d) “committee” : the committee for the supervision of the retirement savings plan prescribed in this Regulation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II RETIREMENT SAVINGS PLAN

**2.01.** The Bureau shall establish a retirement savings plan and supervise the administration thereof.

**2.02.** The terms and conditions for the operation of the retirement savings plan must provide, *inter alia* that :

- (a) the plan be registered within the meaning of the income tax laws ;
- (b) the plan be divided into several sections at various risk levels ; the participants may select one or other of the sections or a combination thereof ;
- (c) each section of the plan be divided into participation units of an equal value established by dividing the net value of the section by the number of its units ; upon the establishment of the plan, the value of the unit is fixed at 10 \$ in respect of each section ;

(d) a trust company receive the deposits, keep the books, issue receipts, make remittances and work in consultation with the administrator(s) with regard to investments in the sections ;

(e) one or several administrators administer the property deposited in the sections ;

(f) auditors engaged by the committee inspect the accounting books kept by the trustee and inspect its safety vaults ;

(g) an agreement be made with the trustee, which may be terminated by the Bureau by means of a notice of 90 days before the anniversary of such agreement ;

(h) an agreement be made with the administrator which may be terminated by the Bureau by a notice of 3 clear days.

### DIVISION III SUPERVISION COMMITTEE

**3.01.** A committee entrusted with the administration of the retirement savings plan is constituted.

**3.02.** The committee shall be a standing committee consisting of at least 5 members and not more than 10.

**3.03.** Each member of the committee must be a participant domiciled in Québec and his term of office shall be one year ; such term may be renewed.

**3.04.** The Bureau shall designate the members of the committee including 1 from among the directors of the Bureau and 3 from among the names submitted by the annual meeting of participants.

**3.05.** The Bureau shall designate the secretary of the committee from among the permanent officers of the Order.

**3.06.** The committee is responsible for the administration of the sums of money voted by the participants with respect to extraordinary expenses.

**3.07.** The committee shall look after communications with interested persons and groups, study the operation of the retirement savings plan, prepare the necessary reports and recommendations and engage, each year, the auditors of the retirement savings plan following their election by the participants.

**3.08.** The committee, whose quorum is of one-half of its members, shall meet according to its needs and it shall fix the place, day, date and hour of the meeting. It must hold at least 1 meeting each year.

**3.09.** The president of the Order and the chairman or the secretary of the committee may, alone, convene the committee.

#### **DIVISION IV MEETING OF PARTICIPANTS**

**4.01.** Upon the recommendation of the committee, the Bureau shall fix the place, day, date and hour of the annual general meeting of participants.

**4.02.** The secretary of the committee shall convene the participants by means of a notice mailed to each participant at least 21 days prior to the date fixed for the annual general meeting.

**4.03.** The agenda of the annual general meeting shall include the following items :

- (a) reading and adoption of the minutes of the last annual general meeting and of subsequent meetings ;
- (b) questions arising from the minutes ;
- (c) report of the committee on the events of the preceding year, on the financial situation of the plan and on the administration of the budget for the preceding fiscal year ;
- (d) election of the auditors ;
- (e) presentation of the budgetary estimates ;
- (f) determination of 5 participants for the purposes of section 3.04 ;
- (g) appointment of 2 scrutineers from among the participants ; and
- (h) other proposals of participant and new business.

**4.04.** The quorum for the general meetings of participants shall be established as follows :

- (a) up to 1 000 participants : 10 ;
- (b) from 1 001 to 3 000 participants : 12 ;
- (c) from 3 001 to 5 000 participants : 15 ;
- (d) from 5 001 to 8 000 participants : 20 ;
- (e) more than 8 000 participants : 25.

**4.05.** An extraordinary meeting of the participants may be convened at any time by the secretary of the committee at the request of the Bureau or of the committee.

An extraordinary meeting may also be convened by the secretary of the committee within 4 weeks following receipt by the latter of a request to that effect made by the number of participants required to constitute the quorum of the meeting.

The request referred to in this section must stipulate the reasons for the convocation and list the items on the agenda.

**4.06.** Only a participant who is a member of the Order may vote at a general meeting and in order to do so, he must be present.

**4.07.** At meetings, the participants may discuss and vote on any issue.

**4.08.** Notwithstanding section 4.07, the votes of participants are not decisive :

- (a) in the case of the approval of the budget for the coming year ;
- (b) in the case of a proposal relative to the participation in the retirement savings plan of those who are not yet participants ; and
- (c) in the case of a proposal relative to an amendment to this Regulation.

**4.09.** The items referred to in paragraphs *b* and *c* of section 4.08 are under the jurisdiction of the Bureau which shall take into account the vote of the participants cast at a meeting as well as the committee's recommendations.

**4.10.** For the purposes of paragraph *a* of section 4.08 and in respect of any other item submitted to the participants for approval :

- (a) the committee shall fix the day, date and hour of the closing of the poll ;
- (b) the secretary of the committee shall send the ballot papers to the participants in accordance with the pertinent provisions of the Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs du Québec (c. I-9, r. 7), which applies *mutatis mutandis*.

**4.111.** At the counting of the votes prescribed in section 4.10, each unit of participation in the retirement savings plan gives the right to a vote and an item shall be approved by the majority of the votes cast by the participants who shall decide on that question.



c. I-9, r.3

## Code of ethics of engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 87)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made pursuant to section 87 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the word “client” means a person to whom an engineer provides professional services, including an employer.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

**2.01.** In all aspects of his work, the engineer must respect his obligations towards man and take into account the consequences of the performance of his work on the environment and on the life, health and property of every person.

**2.02.** The engineer must support every measure likely to improve the quality and availability of his professional services.

**2.03.** Whenever an engineer considers that certain works are a danger to public safety, he must notify the Ordre des ingénieurs du Québec (Order) or the persons responsible for such work.

**2.04.** The engineer shall express his opinion on matters dealing with engineering only if such opinion is based on sufficient knowledge and honest convictions.

**2.05.** The engineer must promote educational and information measures in the field in which he practises.

### DIVISION III DUTIES AND OBLIGATIONS TOWARDS CLIENTS

#### §1. General provisions

**3.01.01.** Before accepting a mandate, an engineer must bear in mind the extent of his proficiency and aptitudes and also the means at his disposal to carry out the mandate.

**3.01.02.** An engineer must at all times acknowledge his client’s right to consult another engineer. If it is in the client’s interest, the engineer shall retain the services of experts after having informed his client thereof, or he shall advise the latter to do so.

**3.01.03.** An engineer must refrain from practising under conditions or in circumstances which could impair the quality of his services.

#### §2. Integrity

**3.02.01.** An engineer must fulfill his professional obligations with integrity.

**3.02.02.** An engineer must avoid any misrepresentation with respect to his level of competence or the efficiency of his own services and of those generally provided by the members of his profession.

**3.02.03.** An engineer must, as soon as possible, inform his client of the extent and the terms and conditions of the mandate entrusted to him by the latter and obtain his agreement in that respect.

**3.02.04.** An engineer must refrain from expressing or giving contradictory or incomplete opinions or advice, and from presenting or using plans, specifications and other documents which he knows to be ambiguous or which are not sufficiently explicit.

**3.02.05.** An engineer must inform his client as early as possible of any error that might cause the latter prejudice and which cannot be easily rectified, made by him in the carrying out of his mandate.

**3.02.06.** An engineer must take reasonable care of the property entrusted to his care by a client and he may

not lend or use it for purposes other than those for which it has been entrusted to him.

**3.02.07.** Where an engineer is responsible for the technical quality of engineering work, and his opinion is ignored, the engineer must clearly indicate to his client, in writing, the consequences which may result therefrom.

**3.02.08.** The engineer shall not resort to dishonest or doubtful practices in the performance of his professional activities.

**3.02.09.** An engineer shall not pay or undertake to pay, directly or indirectly, any benefit, rebate or commission in order to obtain a contract or upon the carrying out of engineering work.

**3.02.10.** An engineer must be impartial in his relations between his client and the contractors, suppliers and other persons doing business with his client.

### *§3. Availability and diligence*

**3.03.01.** An engineer must show reasonable availability and diligence in the practice of his profession.

**3.03.02.** In addition to opinion and counsel, the engineer must furnish his client with any explanations necessary to the understanding and appreciation of the services he is providing him.

**3.03.03.** An engineer must give an accounting to his client when so requested by the latter.

**3.03.04.** An engineer may not cease to act for the account of a client unless he has just and reasonable grounds for so doing. The following shall, in particular, constitute just and reasonable grounds :

(a) the fact that the engineer is placed in a situation of conflict of interest or in a circumstance whereby his professional independence could be called in question ;

(b) inducement by the client to illegal, unfair or fraudulent acts ;

(c) the fact that the client ignores the engineer's advice.

**3.03.05.** Before ceasing to exercise his functions for the account of a client, the engineer must give advance notice of withdrawal within a reasonable time.

### *§4. Responsibility*

**3.04.01.** An engineer must affix his seal and signature on the original and the copies of every plan, specification, technical report, survey, contract specification and other engineering documents prepared by himself or prepared under his immediate control and supervision by persons who are not members of the Order.

An engineer may also affix his seal and signature on the original and the copies of documents mentioned in this section which have been prepared, signed and sealed by another engineer.

An engineer must not affix his seal and signature except in the cases provided for in this section.

### *§5. Independance and impartiality*

**3.05.01.** An engineer must, in the practice of his profession, subordinate his personal interest to that of his client.

**3.05.02.** Any engineer must ignore any intervention by a third party which could influence the performance of his professional duties to the detriment of his client.

Without restricting the generality of the foregoing, an engineer shall not accept, directly or indirectly, any benefit or rebate in money or otherwise from a supplier of goods or services relative to engineering work which he performs for the account of a client.

**3.05.03.** An engineer must safeguard his professional independence at all times and avoid any situation which would put him in conflict of interest.

**3.05.04.** As soon as he ascertains that he is in a situation of conflict of interest, the engineer must notify his client thereof and ask his authorization to continue his mandate.

**3.05.05.** An engineer shall share his fees only with a colleague and to the extent where such sharing corresponds to a distribution of services and responsibilities.

**3.05.06.** In carrying out a mandate, the engineer shall generally act only for one of the parties concerned, namely, his client. However, where his professional duties require that he act otherwise, the engineer must notify his client thereof. He shall accept the payment of his fees only from his client or the latter's representative.



*§6. Professional secrecy*

**3.06.01.** An engineer must respect the secrecy of all confidential information obtained in the practice of his profession.

**3.06.02.** An engineer shall be released from professional secrecy only with the authorization of his client or whenever so ordered by law.

**3.06.03.** An engineer shall not make use of confidential information to the prejudice of a client or with a view to deriving, directly or indirectly, an advantage for himself or for another person.

**3.06.04.** An engineer shall not accept a mandate which entails or may entail the disclosure or use of confidential information or documents obtained from another client without the latter's consent.

*§7. Accessibility of records*

**3.07.01.** An engineer must respect the right of his client to take cognizance of and to obtain copies of the documents that concern the latter in any record which the engineer has made regarding that client.

*§8. Determination and payment of fees*

**3.08.01.** An engineer must charge and accept fair and reasonable fees.

**3.08.02.** Fees are considered fair and reasonable when they are justified by the circumstances and correspond to the services rendered. In determining his fees, the engineer must, in particular, take the following factors into account :

- (a) the time devoted to the carrying out of the mandate ;
- (b) the difficulty and magnitude of the mandate ;
- (c) the performance of unusual services or services requiring exceptional competence or speed ;
- (d) the responsibility assumed.

**3.08.03.** An engineer must inform his client of the approximate cost of his services and of the terms and conditions of payment. He must refrain from demanding advance payment of his fees ; he may, however, demand payment on account.

**3.08.04.** An engineer must give his client all the necessary explanations for the understanding of his statement of fees and the terms and conditions of its payment.

**DIVISION IV**

**DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION**

*§1. Derogatory acts*

**4.01.01.** In addition to those referred to in sections 57 and 58 of the Professional Code, the following acts are derogatory to the dignity of the profession :

- (a) participating or contributing to the illegal practice of the profession ;
- (b) pressing or repeated inducement to make use of his professional services ;
- (c) communicating with the person who lodged a complaint, without the prior written permission of the syndic or his assistant, whenever he is informed of an inquiry into his professional conduct or competence or whenever a complaint has been laid against him ;
- (d) refusing to comply with the procedures for the conciliation and arbitration of accounts and with the arbitrators' award ;
- (e) taking legal action against a colleague on a matter relative to the practice of the profession before applying for conciliation to the president of the Order ;
- (f) refusing or failing to present himself at the office of the syndic, of one of his assistants or of a corresponding syndic, upon request to that effect by one of those persons ;
- (g) not notifying the syndic without delay if he believes that an engineer infringes this Regulation.

*§2. Relations with the Order and colleagues*

**4.02.01.** An engineer whose participation in a council for the arbitration of accounts, a committee on discipline or a professional inspection committee is requested by the Order, must accept this duty unless he has exceptional grounds for refusing.

**4.02.02.** An engineer must, within the shortest delay, answer all correspondence addressed to him by the syndic of the Order, the assistant syndic or a corresponding syndic, investigators or members of the professional inspection committee or the secretary of the latter committee.

**4.02.03.** An engineer shall not abuse a colleague's good faith, be guilty of breach of trust or be disloyal

towards him or willfully damage his reputation. Without restricting the generality of the foregoing, the engineer shall not, in particular :

(a) take upon himself the credit for engineering work which belongs to a colleague ;

(b) take advantage of his capacity of employer or executive to limit in any way whatsoever the professional autonomy of an engineer employed by him or under his responsibility, in particular with respect to the use of the title of engineer or the obligation of every engineer to be true to his professional responsibility.

**4.02.04.** Where a client requests an engineer to examine or review engineering work that he has not performed himself, the latter must notify the engineer concerned thereof and, where applicable, ensure that the mandate of his colleague has terminated.

**4.02.05.** Where an engineer replaces a colleague in engineering work, he must notify that colleague thereof and make sure that the latter's mandate has terminated.

**4.02.06.** An engineer who is called upon to collaborate with a colleague must retain his professional independence. If a task is entrusted to him and such task goes against his conscience or his principles, he may ask to be excused from doing it.

*§3. Contribution to the advancement of the profession*

**4.03.01.** An engineer must, as far as he is able, contribute to the development of his profession by sharing his knowledge and experience with his colleagues and students, and by his participation as professor or tutor in continuing training periods and refresher training courses.

---

O.C. 2697-76, (1976) 108 O.G. II, 5115

O.C. 1621-78, (1978) 110 G.O., 4339

O.C. 1455-79, (1979) 111 G.O., 5781



c. I-9, r.4

## Regulation respecting the records of an engineer who ceases to practise

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 91)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) “Order” : the Ordre des ingénieurs du Québec ;
- (b) “secretary” : the secretary of the Order ;
- (c) “records” : the records, books and registers which an engineer must keep in the practice of his profession ;
- (d) “transferee” : the engineer or partnership of engineers to whom the records of an engineer are transferred upon a permanent cessation of practice ;
- (e) “provisional custodian” : the engineer or partnership of engineers to whom the records of an engineer are entrusted during a temporary cessation of practice.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** Nothing in this Regulation must be interpreted as excluding the use of data processing or any other technical means for the keeping of records.

**1.04.** In the case of an engineer who is a member or an employee of a partnership of engineers or an employee of a physical or moral person, this Regulation shall not apply to the records of such partnership or employer used by that engineer in the practice of his profession. This Regulation shall apply, however, when all the members of a partnership of engineers cease to practise.

**1.05.** An agreement respecting the transfer or provisional custody of the records of an engineer who ceases to practise must be certified in writing and sent to the secretary.

### DIVISION II PERMANENT CESSATION OF PRACTICE

**2.01.** Subject to sections 2.02 and 2.03, when an engineer permanently ceases to practise his profession, he must, not later than 15 days before the date fixed for the cessation of his practice :

(a) if he has found a transferee, notify the secretary by registered or certified mail of the date on which he will cease to practise his profession and give him a copy of the agreement he has made with the transferee as well as the name, address and telephone number of the said transferee ; or

(b) if he is unable to find a transferee, inform the secretary thereof by registered or certified mail and advise him that he will give him custody of his records on the date fixed for the cessation of practice.

**2.02.** Where an engineer ceases to practise his profession as a result of his being permanently struck off the roll, the secretary must ensure that the engineer who has been struck off finds a transferee within 90 days of the final decision regarding the striking off.

If a transferee has not been found upon the expiry of that period, custody of the records of the engineer who has been struck off shall be entrusted to the secretary.

**2.03.** Upon the death of an engineer, the secretary must, as soon as he is notified thereof, see to it that the assigns of the deceased engineer find a transferee as quickly as possible.

**2.04.** Within 30 days following the date on which he takes possession of the records of an engineer who permanently ceases to practise, the transferee or the secretary, as the case may be, must notify the clients of that engineer, in writing that the latter's records are in his possession, stating his address, telephone number and office hours and advising them of their right to consult another engineer.

The transferee must send the secretary a copy of the written notice mailed to all the engineer's clients in accordance with this section.

**2.05.** The transferee or the secretary, as the case may be, must respect each person's right to take cognizance of the documents which concern him in any record made in his respect and to obtain copies of such documents. The

fees for obtaining such copies shall be paid by the person requesting them.

**2.06.** Where the secretary has custody of the records of an engineer who has permanently ceased to practise his profession, he may at any time, after consulting that engineer, entrust the records to a transferee.

**2.07.** While he has custody of the records of an engineer who has permanently ceased to practise his profession, the secretary must take the necessary preservation measures in order to safeguard the interests of that engineer's clients.

**2.08.** Subject to section 2.06, the secretary must retain the records he has received under this Division for a period of not less than 10 years.

For the purposes of this section, the minimum 10-year period shall begin on the date of the last service rendered by the engineer or, where the project is finished, from the date on which work ended.

**2.09.** Where the secretary is transferee of the records of an engineer, he may at the end of the minimum 10-year period provided for in section 2.08, dispose of the records he has received or return them to the engineer, his heirs or assigns if a request has been made of this effect in the 3 months preceding the expiry of the said period.

### **DIVISION III TEMPORARY CESSATION OF PRACTICE**

**3.01.** Subject to section 3.02, when an engineer temporarily ceases to practise his profession, he must, not later than 15 days before the date fixed for the cessation of practice :

(a) if he has found a provisional custodian, notify the secretary by registered or certified mail of the date on which he will temporarily cease to practise his profession, give him a copy of the agreement he has made with the provisional custodian and the date on which he intends to resume practising his profession, stating the name, address and telephone number of the provisional custodian ; or

(b) if he has not found a provisional custodian, inform the secretary thereof by registered or certified mail and notify him that he will give him custody of the records on the date fixed for the cessation of his practice.

**3.02.** When an engineer ceases to practise his profession as a result of his being temporarily struck off the roll, the secretary must ensure that the engineer who has been struck off finds a provisional custodian within 30 days of

the expiry of the time allowed for appeal or of the final decision regarding the striking off.

When a professional custodian has not been found upon the expiry of the said period, custody of the records of the engineer who has been struck off shall be entrusted to the secretary.

**3.03.** The provisional custodian must communicate to the clients of the engineer whose records are in his custody the pertinent information respecting the progress of their record, keep these records up-to-date and take the other necessary preservation measures in order to safeguard the interests of that engineer's clients.

**3.04.** Section 2.04 applies *mutatis mutandis* to this Division except where an engineer ceases to practise as a result of his being temporarily struck off for less than 6 months.

**3.05.** Sections 2.05 to 2.07 applies *mutatis mutandis* to this Division.

**3.06.** The secretary or the provisional custodian, as the case may be, must return the engineer's records to him immediately upon termination of the period of temporary cessation of practice.

**3.07.** An engineer who no longer wishes to resume the practice of his profession during or after the expiry of the period in which he had temporarily ceased to practise must comply with Division II.



c. I-9, r.5

## **Regulation respecting the assistance fund of the Ordre des ingénieurs du Québec**

Engineers Act  
(R.S.Q., c. I-9, s. 11)

Professional Code  
(R.S.Q., c. C-26)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** This Regulation is made under subparagraph j of the first paragraph of section 11 of the Engineers Act (R.S.Q., c. I-9).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II CONSTITUTION OF FUND**

**2.01.** The assistance fund shall consist of :

- (a) a sum of 25 000 \$ ;
- (b) sums allocated therefor by the Bureau ; and
- (c) accretions to the assets of the fund.

### **DIVISION III APPLICATION TO THE FUND**

**3.01.** The application of an engineer to obtain aid out of the assistance fund shall be addressed to the administrative committee of the Ordre des ingénieurs du Québec (Order), which shall take cognizance thereof at the meeting following the receipt of the application. The administrative committee shall then make or cause to be made an investigation and shall forward its recommendation to the Bureau.

**3.02.** The Bureau shall study the recommendation of the administrative committee and render its decision at the first meeting following the receipt of such recommendation.

### **DIVISION IV ADMINISTRATION OF FUND**

**4.01.** The fund shall be administered by a committee of trustees consisting of 3 members appointed annually by the Bureau at its first regular meeting following the annual general meeting. The trustees shall be selected from among the past presidents of the Order and their term of office shall terminate upon the appointment of their successors.

**4.02.** Two trustees shall constitute a quorum.

**4.03.** A vacancy shall occur on the committee when a trustee resigns, ceases to be a member of the Order or is removed from office by the Bureau. Such vacancy shall be filled by a past president appointed by the Bureau for the remainder of the term of office of the trustee replaced.

**4.04.** The resignation of a trustee shall take effect only from the time of its acceptance by the Bureau.

**4.05.** Subject to the approval of the administrative committee, the committee of trustees may :

- (a) appoint a secretary-treasurer, an investment counsellor and a depositary, which depositary shall be either a chartered bank or a trust company. It may also replace them and pay them the remuneration which it determines ;
- (b) operate one or several bank accounts in the name of the funds ;
- (c) acquire securities in accordance with article 981o of the Civil Code and dispose of such securities ; and
- (d) make an investigation for the purposes of submitting its recommendations to the Bureau.

**4.06.** All securities of the fund not entrusted to a depositary shall be kept in a safety deposit box to which only 2 trustees acting jointly, or 1 trustee and the secretary-treasurer acting jointly, may have access.

**4.07.** Moneys belonging to the fund shall be deposited in one or several banks or trust companies selected by the committee and all sums received for the account of the fund shall be deposited therein. Withdrawals from and payments made out of the accounts opened at such banks and trust companies shall be by cheque or order signed by 2 trustees or by 1 trustee and the secretary-treasurer.

**4.08.** The committee shall keep an appropriate accounting of the assets, liabilities, receipts and disbursements of the fund and each year shall submit a report to the Bureau on the operations of the fund for the fiscal year ending on 31 March, together with a summary statement of the accounts of the fund for the said fiscal year. Once it has approved such report and statement, the Bureau shall submit them to the members at the annual general meeting of the Order. Under no circumstances shall the committee or the Bureau be required to disclose the names of beneficiaries.

**4.09.** The auditors of the Order shall be the auditors of the fund. They shall submit their report to the members of the Order at the annual general meeting.



c. I-9, r.6

## Regulation respecting members and other conditions for registration on the roll of the Ordre des ingénieurs du Québec

Engineers Act  
(R.S.Q., c. I-9, s. 11)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I MEMBERSHIP

**1. Members :** A member of the Ordre des ingénieurs du Québec (Order) shall be known as an engineer and shall have the right to use the title if :

- (a) he became a member before 5 March 1959 ; or
- (b) he becomes a member who was, on 1 May 1959, a student registered with the Order ; or
- (c) he has satisfied the Order that 2 years time has elapsed from the day he began to practise continually the profession ; or
- (d) he has satisfied the Order that he has acquired experience equivalent to that normally obtained by those meeting with the requirements of paragraph c.

### 2. Junior members :

(1) Until such time as a member of the Order has satisfied any of the conditions of section 1, he shall be known as a junior engineer and shall always so identify himself in his engineering activities.

(2) In order to satisfy the Order that he has met the requirements of paragraphs c or d of section 1, the member shall submit evidence of same, normally attested to by 2 members of the Order.

### 3. Non-active members :

(1) Any member, who has ceased to practise, has retired, has reached the age of 60 and has paid all annual dues for 10 consecutive years immediately prior to his making written application to Bureau for non-active membership, may at the discretion of Bureau, be placed on the list of non-active members.

(2) Upon written application to Bureau any member in good standing may, for sufficient cause and at the dis-

cretion of Bureau, be placed on the non-active list for a period of one year. This privilege may be renewed from year to year.

(3) Non-active members are not entitled to vote or to practise engineering in Quebec, but may enjoy all other rights and privileges of membership in the Order, and have their dues waived annually.

(4) Non-active members may be reinstated to full membership on payment of the current year's dues.

**4. Honorary members :** The Order may, by unanimous vote of its Bureau, admit as honorary members, such persons who are not actively engaged in the practice of the engineering profession in Quebec and who are recognized as eminent authorities in their own field of activity and directly or indirectly interested in the development or welfare of the engineering profession in Canada. There shall be at no time more than 20 honorary members except by vote of the Order in special cases. Honorary membership does not confer the right to vote nor to practise as a professional engineer, and honorary members shall not be required to pay any fees or dues.

The secretary shall notify the honorary member of his election and shall request him to advise the Order by letter of his acceptance. Failing such acceptance, his admission shall be void.

### DIVISION II CERTIFICATES

**5.** The Order shall, at the time of their registration, issue a certificate of registration to all engineers registered under the Engineers Act (R.S.Q., c. I-9). This certificate shall be signed by the president and the secretary.

Upon payment of the annual dues by a member already registered, the Order shall issue an annual certificate which will operate as a renewal of the original certificate of registration and permit to practise. This annual certificate shall be signed by the secretary and shall constitute a permit to practise for the year in which it is issued.

The certificate of registration and the annual certificate issued to junior engineers shall be such that they identify these members as junior engineers.

The certificate of registration and the annual certificate shall be the property of the Order, and shall be returned forthwith by the member of the Order when his membership ceases or is suspended.

### **DIVISION III ANNUAL DUES**

**6.** Annual dues shall be determined by Bureau in conformity with section 86 of Professional Code (R.S.Q., c. C-26) shall be payable by each member of the Order to the Order on or before 1 April, except that for the first 2 years of membership of the junior engineer, his annual dues shall be one half the amount set. The dues may be subject to rebate as may be fixed by a 2/3 majority of the directors present at the Bureau meeting at which this decision is taken. Part of these annual dues may be applicable as a subscription to a periodical of the Order.

### **DIVISION IV ARREARS**

**7.** Bureau may, by resolution, decide that any member of the Order who has neglected to pay his dues on or before 1 April shall, at the expiration of a delay of ten days from the date of mailing to him by registered or certified mail of a copy of said resolution, be suspended, so becoming a member not in good standing, so long as the said annual dues and arrears remain unpaid; notwithstanding the foregoing, such member may also be sued before a court of competent jurisdiction for the said dues and arrears.

### **DIVISION V RESIGNATION AND REINSTATEMENT**

**8.** Members who have ceased to practise engineering in Quebec may resign from the Order notification of such resignation must be made in writing to the secretary. Such members may be reinstated at any time thereafter upon payment of their current annual dues and of a reinstatement fee not exceeding 10 \$ the amount of which shall be determined by Bureau.

### **DIVISION VI TRANSFER FEE**

**9.** In the case of an application for registration from a member in good standing of another provincial association of engineers, the registration fee and annual dues for the current year may be replaced by a transfer fee, the amount of which shall be set by Bureau.

**10.** This Regulation shall remain in force until 1 January 1984.

---

O.C. 966-59 of 23.09.59  
 O.C. 2253-64 of 25.11.64  
 O.C. 65-68, (1967) 99 O.G., 6342  
 O.C. 408-69, (1968) 100 O.G., 6987 and (1969) 101 O.G., 1876  
 O.C. 4280-71, (1971) 103 O.G., 9443  
 O.C. 19-73, (1973) 105 O.G. II, 108  
 O.C. 3484-81, (1981) 113 G.O. II, 4128





c. I-9, r.7

## **Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs du Québec**

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26), and in the Engineers Act (R.S.Q., c. I-9), shall apply to this Regulation unless the context indicates otherwise.

**1.02.** In this Regulation, the word “region” means one of the regions within the meaning of the Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs du Québec (c. I-9, r. 15).

**1.03.** The Interpretation Act (R.S.Q., c. I-16) with present and future amendments applies to this Regulation.

### **DIVISION II TERM OF OFFICE AND ROTATION**

**2.01.** The directors shall be elected for a term of 3 years and shall be re-eligible.

**2.02.** The president shall be elected for a term of one year.

**2.03.** For the purpose of alternating the representation of the Bureau in the various electoral regions, the number of directors to be elected shall be according to the following distribution for a term of 3 years :

(a) Montréal region : 3 or 4 directors shall be elected annually depending on whether there are 3 or 4 expired terms of office ;

(b) Québec region : 1 director shall be elected annually ;

(c) other regions : 1 director shall be elected in each of the 2 regions where the term of office has expired.

### **DIVISION III ELECTION OF DIRECTORS**

**3.01.** One candidate for the office of director must be nominated by 5 members domiciled in the region to be represented. Such nomination shall be made in writing and transmitted to the secretary of the Order at least 60 days prior to the closing of the poll.

**3.02.** A candidate for the office of director must be domiciled in the region for which he is proposed. Should he lose his domicile in the said region after the nomination, or dies, the election is continued involving the other candidates.

**3.03.** A scrutineer or a permanent employee of the Order shall not be eligible for the office of director as long as he is in office.

**3.04.** For each region, the secretary shall cause to be printed ballot-papers bearing the names of the candidates and the date of the closing of the poll, as well as directives on the manner of voting. He also causes to be printed a curriculum vitae and a statement prepared by each candidate, the whole accompanied by a recent photograph, passport size, if he receives the whole within the required time period. Those 2 documents may be drafted in both languages and the statement must not exceed 200 words.

**3.05.** The secretary shall send, per region, to each member, the ballot-papers, directives, curriculum vitae, statements, pictures, as well as the envelope required for voting, at least 21 days prior to the date fixed for the closing of the poll.

**3.06.** If a member inadvertently marks, destroys or tears the paper or the envelope which were remitted to him, to such an extent as to render them unusable, he may obtain others from the secretary by returning them or by proving the fact.

**3.07.** After having indicated his choice, every member must return his ballot-paper inside the envelope on which “ELECTION”, the name of the region and the printed address of the secretary are written. The envelope must be returned by mail or in person and received at the secretary’s office prior to the closing of the poll.

**3.08.** The candidates who obtain the most votes shall be elected directors. In the case where 2 or several candi-

dates, eligible for the same office, obtain an equal number of votes, the secretary shall determine, by a drawing of lots, the candidate elected for that office.

**3.09.** The secretary shall declare the candidates elected immediately after the counting of the votes by issuing a written declaration containing the names of the directors elected according to the ballots and the directors elected by acclamation.

**3.10.** The directors appointed or elected shall take the oath of office prescribed in Schedule A at the first sitting of the Bureau following upon their election.

**3.11.** The closing of the poll shall be on the 3<sup>rd</sup> Tuesday in March, at 16 h.

**3.12.** The scrutineers shall not be members of the Bureau.

**3.13.** The Bureau shall appoint annually, or where required, at least 3 substitute scrutineers from among the engineers who are not members of the Bureau. A substitute shall replace a scrutineer who is unable to act on the day of the counting of the votes.

#### **DIVISION IV** **ELECTION OF THE PRESIDENT**

**4.01.** Where the president is elected by a general vote of the members of the Order, the applicable provisions of this Regulation shall apply *mutatis mutandis* to his election.

**4.02.** Where the president is elected by the directors, the election shall be held no later than at the first meeting of the Bureau following the general meeting. This meeting shall be presided over by one of the directors appointed by the Office des professions du Québec.

**4.03.** The ballot shall be by means of declaration of candidature and not by proposal. The president of the meeting shall declare opened the candidatures for the election of the president. The candidatures shall be received and declared by the president of the meeting as they are proposed, unless the member appointed uses his right to refuse the candidature.

**4.04.** The name of an absent director may be proposed and received, upon the condition, however, that the person who proposes submits to the meeting a letter of acceptance duly signed by the absent candidate. Once the candidatures to be put forward have been completed, the president shall declare them closed and, if there is only one

candidate, he shall be declared elected president of the Order.

**4.05.** Where there is more than one candidate, there shall be a discussion and secret ballot until one of the candidates receives the majority of the votes of the members present. Only the elected members present shall have the right to vote.

**4.06.** The president of the meeting shall act as scrutineer of the election with the secretary.

#### **SCHEDULE A**

(s. 3.10)

##### **OATH OF OFFICE**

I, the undersigned, .....  
director, domiciled at .....

..... solemnly affirm that I will  
keep all confidential information secret and that I will discharge with honesty and faithfulness the duties of director to the best of my judgement and capacity.

.....  
Director

Solemnly affirmed before me in Montréal, this .....

..... day of ..... 19...

.....  
Commissioner for oaths

O.C. 452-75, (1974) 106 O.G. II, 5311 and (1975) 107 O.G. II, 853

O.C. 1916-76, (1976) 108 O.G. II, 3505

O.C. 184-78, (1978) 110 G.O., 895



c. I-9, r.8

## Regulation respecting the procedure for conciliation and arbitration of accounts of engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 88)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 88 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “executive director” : the executive director of the Ordre des ingénieurs du Québec (Order) ;

(b) “council” : the council for the arbitration of accounts set up under Division III.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II CONCILIATION

**2.01.** The executive director shall forward a copy of this Regulation to every person who so requests.

**2.02.** A client who has a dispute with a member of the Order with respect to the amount of an account for professional services must, before seeking arbitration, apply for conciliation by the executive director in sending him, by registered or certified mail, an application in the form prescribed in Schedule 1.

**2.03.** The application for conciliation must be sent before the day on which an action for a claim concerning the account contested is served by the engineer upon the client. An application sent after that day shall not be accepted, save with the engineer’s consent.

**2.04.** Within 10 days from the date on which he receives the application for conciliation, the executive director shall forward the engineer a copy of such application by registered or certified mail.

**2.05.** The executive director, or the person designated by him, shall proceed with the conciliation in the manner he deems most appropriate.

**2.06.** For the purposes of conciliation, the executive director or the person designated by him, may require the engineer or the client to furnish any document relating to the account contested and all the information essential to him. In this respect, the engineer must co-operate with the executive director or the person designated by him.

**2.07.** The executive director shall send a report of his conciliation to both parties as soon as possible and not later than 30 days from the date of receipt of the application for conciliation.

**2.08.** Where the conciliation has not brought about an agreement between the parties, the client may, within 15 days from the date of receipt of the executive director’s report or, in default of such report, within 45 days from the date of receipt of his application for conciliation, have recourse to arbitration in accordance with Division III.

### DIVISION III ARBITRATION

#### *§1. Application for arbitration*

**3.01.01.** A client applies for arbitration by filing with the executive director 2 copies of a “submission to arbitration” drafted in the form prescribed in Schedule 2, duly completed and bearing his signature.

**3.01.02.** Within 10 days from the receipt of the application for arbitration, the executive director shall forward to the engineer, by registered or certified mail, a copy or the submission to arbitration signed by the client.

**3.01.03.** Within 10 days from the receipt of such copy, the engineer must sign it and return it to the executive director.

## §2. Arbitration council

**3.02.01.** In order to settle the dispute between the client and the engineer, the Bureau shall set up an arbitration council composed of 3 engineers and shall designate a chairman from among them.

**3.02.02.** The executive director shall notify the parties and the arbitrators of the formation of the council.

**3.02.03.** A motion for recusation of an arbitrator shall only be made for one of the causes set forth in article 234 of the Code of Civil Procedure (R.S.Q., c. C-25) and must be forwarded in writing to the arbitrators and the other party within 10 days from the day on which the party who invokes it becomes aware of the cause for recusation.

The Bureau shall decide on the motion for recusation and, where applicable, designate a new arbitrator.

**3.02.04.** Before acting, the arbitrators must take the oath and make the affirmation of discretion prescribed in Schedule II to the Professional Code.

**3.02.05.** In the case of death or inability to act of one of the arbitrators, the others shall settle the matter and their decision shall be valid. If the chairman of the council dies or is unable to act, the Bureau shall appoint a chairman from among the other 2 arbitrators on the council.

## §3. Hearing

**3.03.01.** The chairman of the council shall give the client and the engineer a written notice of at least 10 days of the date, hour and place of the hearing.

**3.03.02.** The client and the engineer have the right to be assisted by an advocate.

**3.03.03.** The council shall hear the parties and receive their evidence. It shall proceed with dispatch to the hearing of the dispute according to the procedure and mode of evidence it deems appropriate.

**3.03.04.** The council may require, after summary notice to the parties, any additional evidence it deems pertinent.

**3.03.05.** The evidence shall not be recorded unless one of the parties so requests, in which case that party shall assume the cost thereof.

**3.03.06.** Articles 945 and 947 of the Code of Civil Procedure shall apply *mutatis mutandis* to the arbitration held in virtue of this Regulation.

## §4. Award of arbitrators

**3.04.01.** The award must be made by a majority of the arbitrators within 6 months from the date on which the submission to arbitration is signed by the parties. It must in all cases give the reasons for the decision and be signed by each arbitrator ; if one refuses to sign, the others must record such refusal and the award has the same effect as if it had been signed by all the arbitrators.

**3.04.02.** The chairman of the council shall forward the decision to the parties without delay.

**3.04.03.** The expenses incurred by the parties for the holding of the arbitration shall be assumed by each of them respectively and cannot be claimed by the adverse party.

**3.04.04.** The award must adjudge on the arbitration fees, that is, the expenses actually incurred by the Order for the holding of the arbitration. However, the total amount of the arbitration fees shall in no case exceed 15% of the amount which is the object of the arbitration as fixed in section 3 of the submission to arbitration.

Where an agreement is reached between the parties before the award of the council is rendered, the latter shall nevertheless adjudge on the arbitration fees in accordance with this section.

**3.04.05.** The award is final.

**3.04.06.** The record of arbitration is filed with the executive director who, unless explicitly authorized by the parties, shall issue a copy thereof in whole or in part only to the latter, their advocate, the syndic and the members of the Bureau. This record shall include the application for conciliation, the submission to arbitration and the award.

The executive director shall return the documents filed by the parties at the hearing to the latter.

## SCHEDULE 1

(s. 2.02)

### APPLICATION FOR CONCILIATION

I, the undersigned, .....  
(name and address)

.....  
in person or (where applicable) representing .....

..... for the purposes of this application, as attested to by the authorization annexed hereto, being duly sworn, declare (or solemnly declare) :

(1) ..... claims  
(name of engineer)

from me the sum of ..... for professional services rendered between ..... and ..... as attested to by the account a copy of which is annexed hereto ;

(2) I refuse to pay this account for the following reason(s) : .....

.....

but (where applicable) I acknowledge that I owe the sum of ..... for the professional services referred to in such account ;

(3) I apply for conciliation by the executive director pursuant to Division II of the Regulation respecting the procedure for conciliation and arbitration of accounts of engineers (R.R.Q., c. I-9, r. 8), of which I declare having received a copy and taken cognizance.

Sworn to or solemnly declared before me at ..... this ..... 19...

And I have signed

(signature of client or his duly authorized representative)

Commissioner for oaths

## SCHEDULE 2

(s. 3.01.01)

### SUBMISSION TO ARBITRATION

Entered into by :

(name and address)

in person or (where applicable) representing .....

..... for the purposes of this submission, as attested to by the authorization annexed hereto, hereinafter referred to as "the client",

and

(name and address)

member of the Ordre des ingénieurs du Québec, hereinafter referred to as "the engineer".

who make the following declarations and agreements :

(1) The engineer claims from the client the sum of ..... for professional services rendered between ..... and ..... relative to ..... works, as attested to by the account a copy of which is annexed hereto ;

(2) The client refuses to pay this account for the following reason(s) : .....

.....

but (where applicable) the client acknowledges that he owes the sum of ..... for the professional services referred to in such account, and renounces to the benefit of any time elapsed with respect to the prescription of that sum ;

(3) The dispute between the parties bears on the entire account or (where applicable) on that part of the account which exceeds that which the client acknowledges that he owes to the engineer, namely, the sum of ..... ;

(4) The dispute between the parties will be settled by arbitration held in accordance with Division III of the Regulation respecting the procedure for conciliation and arbitration of accounts of engineers (R.R.Q., c. I-9, r. 8), of which the parties declare having received a copy and taken cognizance ;

(5) The engineer undertakes, for the duration of the arbitration, not to claim before the civil courts that part of the account which is the object of the dispute ;

(6) The parties agree that the arbitrators act as mediators in the dispute ;

(7) The award binds the parties and the rules set forth in Book VII of the Code of Civil Procedure (R.S.Q., c. C-25) apply to its enforcement ;

(8) This submission may be annulled only with the written consent of the parties.

(signature of client or his duly authorized representative)

(signature of engineer)

Signed at ..... Signed at .....  
this ..... 19... this ..... 19...



c. I-9, r.9

## **Regulation respecting the procedure of the professional inspection committee of engineers**

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 90)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** This Regulation is made under section 90 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “committee” : the professional inspection committee ;

(b) “records” : the records, books and registers kept by an engineer in the practice of his profession and including :

i. among the records, books and registers of his employer or colleagues, the documents in which he has in fact collaborated ; and

ii. any property that has been entrusted to him by a client ;

(c) “investigator” : the committee, one of its members or a person authorized to assist the committee in the exercise of its functions.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II COMMITTEE**

**2.01.** The committee is composed of not more than 5 members appointed by the Bureau from among the engineers who have been practising for at least 3 years and who are not members of the Bureau.

**2.02.** The committee shall hold its sitting on the dates and at the places determined by it or by its chairman.

**2.03.** The Bureau designates the secretary of the committee.

**2.04.** The office of the committee is situated at the head office of the Ordre des ingénieurs du Québec (Order), all the minutes, reports and other documents of the committee are kept at the said office.

### **DIVISION III DRAWING UP OF A PROFESSIONAL RECORD**

**3.01.** As its activities progress, the committee shall draw up and keep up-to-date a professional record for each member of the Order who is the object of an inspection under this Regulation.

**3.02.** The professional record contains a summary of the engineer's academic qualifications and experience as well as all the records pertaining to the inspection of which he is the object under this Regulation.

**3.03.** An engineer is entitled to consult his record and to obtain a copy thereof.

### **DIVISION IV GENERAL SUPERVISION OF THE PRACTICE OF THE PROFESSION**

**4.01.** The committee shall supervise the practice of the profession by the members of the Order according to the programme established by it and submitted to the Bureau for approval.

**4.02.** Each year, the Bureau shall publish the committee's general supervision programme in the official bulletin of the Order.

**4.03.** At least 15 days before the date fixed for the verification of an engineer's records by an investigator, the committee shall, through its secretary, send the engineer in question, by registered or certified mail, a notice in accordance with the form in Schedule A.

**4.04.** If an engineer cannot receive an investigator on the prescribed date, he must, upon receipt of the notice, notify the secretary of the committee and decide on another date with him.

**4.05.** When an investigator ascertains that the engineer was unable to take cognizance of the notice referred

to in section 4.03, he shall so inform the committee which shall fix a new date for the verification and notify the engineer thereof.

**4.06.** An investigator must, if required to do so, produce a certificate attesting to his capacity signed by the secretary of the committee.

**4.07.** The engineer whose records are the object of verification may be present or be represented by a mandatory.

**4.08.** If he has reason to believe that the committee should subject an engineer to a special inquiry, the investigator shall draw up a verification report and forward it to the committee for study within 15 days following his verification.

#### **DIVISION V SPECIAL INQUIRY INTO THE COMPETENCE OF AN ENGINEER**

**5.01.** At the request of the Bureau or on its own initiative, the committee or one of its members shall make a special inquiry into the competence of an engineer, or designate an investigator for such purpose.

**5.02.** At least 15 clear days before the date of the special inquiry, the committee shall, through its secretary, send to the engineer in question, by registered or certified mail, a notice in accordance with the form in Schedule B.

Where the sending of a notice to the engineer could jeopardize the objects for which a special inquiry is to be held, the committee may authorize an investigator to make such inquiry without notice.

**5.03.** An investigator may give the employer, representative or employee of an engineer notice of the order to allow him access to the records of that engineer.

**5.04.** Where records are held by a third party, the engineer must, at the investigator's request, authorize the latter to take cognizance or a copy thereof.

**5.05.** An investigator may request that a person who makes a declaration to him relative to an inquiry attest such declaration under oath or by solemn affirmation.

**5.06.** If the engineer refuses to receive an investigator, the latter shall immediately notify the syndic.

**5.07.** The investigator shall draw up a report and forward it to the committee for study within 15 days after termination of his inquiry.

**5.08.** Sections 4.06 and 4.07 shall apply *mutatis mutandis* to an inquiry held under this Division.

#### **DIVISION VI RECOMMENDATIONS OF THE COMMITTEE**

**6.01.** Where the committee, after study of an investigator's report, has reason to believe that it is not expedient to recommend to the Bureau that an engineer be required to serve a period of refresher training and that the right of such engineer to engage in professional activities during the said period be limited, it shall notify the Bureau and the engineer in question within 15 days following its decision.

**6.02.** Where the committee, after study of an investigator's report, has reason to believe that it is expedient to recommend to the Bureau that an engineer be required to serve a period of refresher training and that the right of such engineer to engage in professional activities during the said period be limited, it must permit the engineer in question to present a full and complete defense relative to the appraisal of his competence.

**6.03.** For such purpose, the committee shall convene the engineer and send him, by registered or certified mail, 15 days before the date fixed for the hearing, the following information and documents :

(a) a notice specifying the date and hour of the hearing ;

(b) a statement of the facts and reasons for convening him before the committee ; and

(c) a copy of the report made by the investigator concerning him.

**6.04.** An engineer or witness summoned before the committee may be assisted by an advocate.

**6.05.** The committee shall have the oath or solemn affirmation of the engineer and the witnesses administered by a commissioner for oaths.

**6.06.** The hearing shall be held *in camera* unless the committee, at the request of the engineer, considers that it is in the public interest that it not be held in this manner.

**6.07.** The committee may proceed *ex parte* if the engineer does not appear on the date and at the hour prescribed.

**6.08.** The depositions shall be recorded at the request of the engineer or of the committee.

**6.09.** The committee and the engineer shall pay their own costs, with the exception of recording expenses which shall be shared equally between them. However, where the recording of depositions is made at the request of the committee, the latter shall assume the expenses thereof.

**6.10.** In its recommendations concerning an engineer, the committee shall take into account the type of professional activities in which the engineer is generally engaged.

**6.11.** The recommendations of the committee are made by the majority of its members with 30 days after the end of the hearing. The reasons on which they are based shall be given, signed by the members of the committee who concurred in them and forwarded to the Bureau and the engineer in question without delay.

**6.12.** The committee may also make recommendations to the Bureau on the continuing refresher training periods organized by the Order for its members.

**6.13.** When the committee has reason to believe that a complaint within the meaning of section 116 of the Professional Code might be laid against an engineer, it shall notify the syndic of the Order.

#### **SCHEDULE A**

(s. 4.03)

#### **ORDRE DES INGÉNIEURS DU QUÉBEC PROFESSIONAL INSPECTION COMMITTEE**

##### **Notice of verification**

Notice is given that, within the framework of the programme for general supervision of the practice of the profession, an investigator from our committee will verify your records, books and registers on . . . . .

19. . . at . . . . . h.

Signed at . . . . .

on . . . . . 19. . .

The professional inspection committee.

Per : . . . . .  
Secretary of the committee

#### **SCHEDULE B**

(s. 5.02)

#### **ORDRE DES INGÉNIEURS DU QUÉBEC PROFESSIONAL INSPECTION COMMITTEE**

##### **Notice of special inquiry**

Notice is given that, at the request of the Bureau (or on its own initiative), the committee has designated an investigator to make a special inquiry into your professional competence on . . . . .

19. . . at . . . . . h.

Signed at . . . . .

on . . . . . 19. . .

The professional inspection committee.

Per : . . . . .  
Secretary of the committee





c. I-9, r.10

## Regulation respecting advertising by engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 92)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 92 of the Professional Code (R.S.Q., c. C-26).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** The items that an engineer may include in his public advertisements and the conditions under which he may advertise are described in this Regulation.

**1.04.** In this Regulation, unless the context indicates otherwise, the word “billboard” means a sign located on the premises of a work-site indicating the names of the persons who participate in the works on that site.

### DIVISION II PROFESSIONAL CARD

**2.01.** An engineer may not enter on his professional card any data other than :

- (a) his name and, where applicable, that of his partners ;
- (b) his titles sanctioned by a diploma ;
- (c) his professional and scientific affiliations ;
- (d) his business affiliations ;
- (e) his office address and telephone number ;
- (f) the field of engineering in which he principally practises his profession ; and
- (g) his sign, symbol or initials.

**2.02.** The professional card shall not exceed 50 millimetres in width by 90 millimetres in length.

### DIVISION III INFORMATION MEDIA

**3.01.** An engineer may publish or allow to be published in newspapers, magazines, periodicals, directories or other printed matter an advertisement containing all or part of the data set forth in section 2.01. Such advertisement may not, however, exceed 1 square decimetre.

**3.02.** Notwithstanding section 3.01, an advertisement published in a telephone directory shall not exceed 50 millimetres in width by 90 millimetres in length.

**3.03.** At the time of a change of partners, the opening of his office, his entering in an existing office or his first entry on the roll of the Ordre des ingénieurs du Québec (Order), or upon his appointment to a post related to the practice of the profession, an engineer may publish a notice to that effect, together with his photograph and certain biographical data in newspapers, magazines, periodicals or other printed matter.

The photograph authorized in this section shall not exceed 64 square centimetres.

**3.04.** An engineer may publish in newspapers and technical magazines articles describing the works in which he has participated.

**3.05.** An engineer may participate in a radio or television program dealing with a subject related to the practice of the profession.

### DIVISION IV STATIONERY

**4.01.** An engineer may enter on his stationery all or part of the data set forth in section 2.01. He may also enter the names of the engineers working in his office.

### DIVISION V ADVERTISING ON WORK PREMISES

**5.01.** An engineer may post up inside or outside his office a non-luminous sign containing all or part of the data set forth in section 2.01. Such sign shall not exceed 25 square decimetres.

**5.02.** An engineer may post up, on the premises of a project under way in which he participates, a sign not ex-

ceeding 1,1 square metres and containing all or part of the data set forth in section 2.01. He may, in addition, indicate the field of his professional activities with respect to that project.

**5.03.** An engineer may enter on the billboard of the site at which he exercises his professional activities all or part of the data set forth in section 2.01. He may, in addition, indicate the field of his professional activities with respect to that project.

**5.04.** An engineer may write on the front doors of a vehicle which he utilizes exclusively for professional activities the items set forth in paragraphs *a*, *e*, *f* and *g* of section 2.01.

#### **DIVISION VI FINAL PROVISION**

**6.01.** An engineer may publish a booklet containing information on his professional experience and the organization of his office for distribution to prospective clients.



c. I-9, r.11

## Regulation respecting regional sections of the Ordre des ingénieurs du Québec

Engineers Act  
(R.S.Q., c. I-9, s. 11)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Order” : the Ordre des ingénieurs du Québec ;
- (b) “regional section” : a regional section established pursuant to this Regulation ;
- (c) “region” : a region within the meaning of the Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs du Québec (c. I-9, r.15) ;
- (d) “secretary” : the secretary of the Order.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II PURPOSE OF REGIONAL SECTION

**2.01.** A regional section established for the purpose of promoting the well-being and advancement of the profession and its members and to encourage a greater number of members to participate in the activities of the Order. It must act in conformity with the goals of the Order.

### DIVISION III TERRITORY AND DESIGNATION OF A REGIONAL SECTION

**3.01.** The territory of a regional section may comprise :

- (a) one or more regions ;
- (b) one or more parts of a region ; or
- (c) one or more parts of more than one region.

**3.02.** The engineers domiciled in a territory covered by a regional section are automatically part of such section.

**3.03.** A regional section shall bear the name “ . . . . . Regional section of the Ordre des ingénieurs du Québec”.

### DIVISION IV PROCEDURE FOR ESTABLISHING A REGIONAL SECTION

**4.01.** A group composed of at least 15 engineers domiciled in the same territory may, upon request addressed to the Bureau of the Order, apply for authorization to establish a regional section.

**4.02.** The application referred to in section 4.01 shall be sent to the secretary in the form in Schedule 1 and must contain the following items and information :

- (a) the name, address, and telephone number of each applicant ;
- (b) a detailed description of the territory likely to become a regional section ; and
- (c) a summary account of the reasons why the Bureau should accede to the request.

**4.03.** The secretary shall enter the application on the agenda of the first meeting of the Bureau following its receipt.

**4.04.** The Bureau shall examine the application and give its authorization in cases where the applicants have shown that the establishing of such regional section is in compliance with section 2.01.

**4.05.** If the Bureau refuses to accept the application, the applicants may not submit a new application until 6 months have elapsed since the refusal.

**4.06.** Where the Bureau authorizes an application, it shall instruct the secretary to see to the consultation of the engineers domiciled in the territory referred to in the application and fix the date of the poll at 8 weeks after the date of the meeting of the Bureau authorizing the application.

**4.07.** For the purpose of applying section 4.06, the secretary shall send ballot papers as well as copies of the ap-

plication in accordance with the pertinent provisions of the Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs du Québec (c.I-9, r.7), which shall apply *mutatis mutandis*.

**4.08.** The formation of a regional section must be approved by the Bureau and by the majority of the members of the territory who took part in the decision. The Bureau shall then send its approval to the applicants in the form in Schedule 2.

**4.09.** Within 4 months following the Bureau's approval, the applicants must hold a general meeting of the engineers domiciled in the territory referred to in paragraph *b* of section 4.02 to approve the terms of the charter of the regional section and to elect its executive committee.

**4.10.** To be valid, the general meeting provided for in section 4.09 must be attended by at least 10% of the engineers domiciled in the territory concerned.

**4.11.** The charter of the regional section, a copy of which must be received by the Order in the month following the meeting referred to in section 4.09, must comprise *inter alia* :

- (a) a detailed description of the territory ;
- (b) the number and title of the directors of the executive committee ;
- (c) how often meetings of the executive committee are held ; and
- (d) the terms and conditions for convening the annual general meeting.

**4.12.** The charter of a regional section is drawn up according to the standard charter form the original of which is kept by the executive director of the Order. This charter may be amended by the Bureau upon a request to this effect entered on the agenda of the annual meeting of the regional section and approved by 2/3 of the members present at that meeting.

## DIVISION V POWERS OF THE BUREAU

**5.01.** The Bureau shall exercise general supervision over the regional sections and may at times grant them sums of money in order to ensure their efficient operation.

**3.02.** The Bureau may abolish a regional section after giving the members of the executive committee of that regional section a notice of at least 2 months of its intention.

**5.03.** A regional section may also be abolished upon a majority vote of the members of the regional section expressed in the form of a petition to the Bureau which shall then decree it abolished upon receipt of the petition.

## SCHEDULE 1

(s. 4.02)

## APPLICATION FOR FORMATION OF A REGIONAL SECTION

We, the undersigned, engineers domiciled in Québec, apply to the Bureau of the Ordre des ingénieurs du Québec for authorization to establish a regional section composed of engineers domiciled in the territory hereinafter described and which is part of the electoral region(s) of .

1. Detailed description of the territory . . . . .  
 . . . . .  
 . . . . .  
 . . . . .
2. Name of regional section (sec. 3.03) . . . . .
3. Goals of regional section (sec. 4.04) . . . . .

#### 4. Applicants (sec. 4.01)

[illegible]

Made at ..... on ..... 19...

To be sent to the secretary of the Ordre des ingénieurs du Québec.

## SCHEDULE 2

(s.4.08)

### APPROVAL OF FORMATION OF A REGIONAL SECTION

I, the undersigned, executive director of the Ordre des ingénieurs du Québec, forward to the applicants of the ..... regional section approval of the application submitted at the meeting of the Bureau held on ..... and recorded in the minutes of the said meeting under item ..... which reads as follows :

"IT IS PROPOSED that the formation of the ..... regional section be approved in accordance with the objectives set forth in the application submitted to the Bureau and authorized by it, and after having ascertained that all the members domiciled in the territory of the regional section concerned have been consulted by secret ballot and the majority of those who voted approved the application."

Therefore, the applicants must act promptly in accordance with sections 4.09 to 4.12 of the Regulation respecting regional sections of the Ordre des ingénieurs du Québec (R.R.Q., c. I-9, r.11) and send the charter of the section to the Order not later than 5 months from the date on which the Bureau served notice of its approval.

Signed : .....  
Executive director

To be sent to each applicant with a copy of the standard charter approved by the Bureau.



c. I-9, r.12

## Regulation respecting refresher training periods of engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following terms mean :

- (a) “Order” : the Ordre des ingénieurs du Québec (Order) ;
- (b) “training period” : a refresher training period referred to in this Regulation ;
- (c) “tutor” : an engineer responsible for verifying whether a training period or part of a training period is in conformity with the objectives and the terms and conditions determined by the Bureau.

**1.02.** The Interpretation Act (R.S.Q., c. I-16) applies to this Regulation.

### DIVISION II TRAINING PERIOD

**2.01.** The Bureau may, if it considers that an engineer’s level of competence does not meet the standards required for the protection of the public, oblige that engineer to serve a refresher training period when :

- (a) his name is entered on the roll more than 5 years after he obtained his permit or more than 5 years from the date on which he was entitled to the issuance of a permit ;
- (b) his name is re-entered on the roll after failing to have it entered thereon for more than 5 years ;
- (c) his name is re-entered on the roll after having been struck off for more than 5 years ;
- (d) he is the subject of a recommendation to that effect by the professional inspection committee or the committee on discipline pursuant to section 113 or 160 of the Professional Code ;

(e) he has served a training period considered, pursuant to section 2.10, not in conformity with the objectives and the terms and conditions determined by the Bureau.

**2.02.** A training period may not be prescribed more than 90 days after an engineer becomes liable to have to serve such training period.

**2.03.** The decision of the Bureau to oblige an engineer to serve a training period must specify the objectives, duration and the terms and conditions of that training period.

**2.04.** A training period may, in particular, consist of one or more of the following activities :

- (a) a period of practical training ;
- (b) studies ;
- (c) courses ;
- (d) research work ;
- (e) attendance at conferences or seminars.

**2.05.** A training period may not exceed one year of practical training or 250 hours of courses or of attendance at conferences or seminars or 1 000 hours of studies or research work, nor extend over a period of more than 12 consecutive months.

**2.06.** The Bureau shall determine where and when the training period must be held and, where necessary, shall designate one or several tutors.

**2.07.** A tutor shall submit a report to the Order within 10 working days after completion of his mandate stating, with reasons in support thereof, whether the engineer serving a training period acted, while under his supervision, in conformity with the objectives and the terms and conditions determined by the Bureau.

**2.08.** The engineer serving a training period or his tutor may be required to submit additional reports to the Bureau on the dates determined by the latter.

**2.09.** The tutor must also send the engineer serving a training period a copy of the report pursuant to section 2.07 or 2.08 at the same time as he sends it to the Order.

**2.10.** After studying each of the reports required under sections 2.07 and 2.08, the Bureau shall decide, at its

first meeting following receipt of the reports, whether the training period is in conformity with the objectives and the terms and conditions it has determined.

### **DIVISION III**

#### **LIMITATION OF PROFESSIONAL ACTIVITIES**

**3.01.** The Bureau may, if it so deems necessary for the protection of the public, limit the right of the engineer in question to practise during all or part of the training period, in particular in one or several of the following ways :

- (a) by determining when and where he is authorized or he is not authorized to practise ;
- (b) by determining the professional acts which he is authorized or he is not authorized to perform ;
- (c) by requiring that the professional acts that he is authorized to perform, or that certain of them, be performed under the supervision of another engineer or group of engineers.

**3.02.** The Bureau's decision to limit the right of an engineer serving a training period to practise must be transmitted to his employer as soon as possible, where applicable.

### **DIVISION IV**

#### **DECISIONS OF THE BUREAU**

**4.01.** Before prescribing a training period or limiting an engineer's right to practise, the Bureau must give the member concerned the opportunity to be heard. For such purpose, the Bureau must give him written notice of at least 10 days from the date of the hearing.

**4.02.** The reasons for a decision prescribing a training period limiting the right of an engineer to practise or ruling on the validity of a completed training period, must be given in writing and served on the engineer in question in accordance with the Code of Civil Procedure (R.S.Q., c. C-25) or by registered or certified mail.

**4.03.** The Bureau's decision prescribing a training period or limiting the right of an engineer to practise shall take effect 30 days after it has been sent to or served on the latter.

**4.04.** During the training period, the Bureau may, upon a duly motivated request by the engineer serving a training period communicated to his tutor, reduce the duration and requirements of the training period and, where applicable, reduce the conditions of limitation of the engineer's right to practise.

**4.05.** An engineer must comply with any decision of the Bureau rendered in accordance with this Regulation.



c. I-9, r.13

## Tariff of fees of engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26)

**1. Engineer's tariff of fees :** Fees to which members of the Ordre des ingénieurs du Québec are entitled for their services.

**2. Interpretation :** In this Tariff, the following expressions mean :

- (a) "engineer" : a member of the Order or the holder of a temporary licence issued by the Order ;
- (b) "Order" : the Ordre des ingénieurs du Québec ;
- (c) "tariff" : the tariff of fees of engineers.

**3.** This Tariff determines the minimum remuneration which the engineer in consulting practice must receive for professional services rendered, in the absence of an agreement stipulating a higher remuneration.

### DIVISION I ENGINEERING SERVICES

**4.** The engineering services offered by consulting engineers cover almost every aspect of our industrial economy. For the purpose of determining an appropriate fee basis, the engineer's services may be divided into the following 6 broad divisions :

- (a) advisory services ;
- (b) preparatory studies ;
- (c) preliminary plans and specifications ;
- (d) final plans and specifications ;
- (e) services during construction ;
- (f) special services relative to the project.

These divisions are described in the following Subdivisions.

#### §1. Advisory services

**5.** These services may consist of consultation, advice, expert testimony, appraisals, valuations, rate structure

and tariff studies, inspection, testing or other services concerning the collection, analysis, evaluation and interpretation of data and information leading to specialized conclusions and recommendations.

#### §2. Preparatory studies

**6.** These are services to establish the basis for the preparation of plans and specifications for projects having peculiar characteristics.

They may consist of investigations, exploration, surveys, soil investigation, analysis of conditions or of several alternative plans, including economic studies, operating costs and similar matters, as a basis for conclusions and recommendations on the undertaking of a specific project. They also include surveys and investigations for alternations, additions to existing works.

#### §3. Preliminary plans and specifications

**7.** These services include the preparation and the submission by the engineer of such technical documents as sketches, preliminary plans, specification notes, preliminary estimate of the cost of the works or report to clearly indicate his concept of the design, for approval and acceptance by the client. In highway engineering, they also include surveys and layouts required for the preparation of the preliminary plans.

**8.** The preparation of these preliminary documents may be based on information supplied directly by the client or, when section 6 applies, on the results of preparatory studies approved by the client. It does not include detailed studies of alternate methods, materials or systems, which are to be carried out under the preparatory studies with the client's approval.

#### §4. Final plans and specifications

**9.** These services follow after the basis for final design has been established under the foregoing, and has been submitted to and formally accepted by the client. They shall include the following :

- (a) preparation of drawings suitable for construction purposes ;



(b) preparation of complete specifications and tender documents ;

(c) revision(s), as may be necessary, of the preliminary estimate ;

(d) analysis of tenders and recommendations for acceptance or rejection as deemed advisable ;

(e) lists of quantities, including estimated unit prices for works normally awarded on a unit-price basis ;

(f) for road and bridge projects, surveys and layouts required for the preparation of final plans.

#### *§5. Services during construction*

**10. Office services :** These consist of office services during the construction period as described hereunder :

(a) advice to the client on questions that may develop during construction and which require technical consideration, but no visits to the construction site ;

(b) verification of shop drawings and manufacturer's drawings to ensure that these are in general conformity with plans and specifications issued by the engineer ;

(c) correspondence related to the construction work ;

(d) approval of alternatives in methods and materials after agreement with the client.

**11. Field services (non-resident) :** These consist of field services during construction as described hereunder :

(a) period visits to the site of the project by the engineer or his deputy to ascertain that the progress of the works, the execution thereof and the quality of materials and workmanship are in general conformity with the contract documents ;

(b) guidance to the contractor in the interpretation of the plans and specifications issued by the engineer ;

(c) in the case of lump sum construction contracts only, verification of claims for payment and issuance of certificates for progress and final payments.

**12.** Where the importance of the works under construction, or the complex and exacting nature thereof, requires a comprehensive supervision and detailed inspection, it is recommended that the client avail himself of the field resident services described in section 13.

**13. Field resident services :** These services comprise the following :

(a) appointment of a resident staff which devotes its full working time to technical guidance on the project, field inspection, test control (quality control services shall be provided by the client and remain under the engineer's jurisdiction), progress reports and recording of any changes resulting from job site conditions. This resident staff shall not be called upon to assume the functions of the contractor, such as directing persons employed by the said contractor or determining the construction procedure or the methods and equipment to be used ;

(b) in the case of lump sum or unit price contracts only, preparation or verification of claims for payment and issuance of certificates recommending progress and final payments. This service does not apply to unit price contracts for mechanical and electrical works for buildings ;

(c) final inspection and supervision of the performance trials of machinery and equipment installed to determine whether the performance guarantees have been met ;

(d) supply to the client of a copy (on translucent, sepia-type material which readily lends itself to duplicating) of revisions to the original drawings, to show the works as built ;

(e) recommendation for acceptance of the works.

#### *§6. Special services relative to the project*

**14.** These services comprise certain additional work which the client may require relative to the project. These services are optional and shall be authorized by the client. Among such special services are :

(a) coordination of the work of other consultants or other parties involved in the project ;

(b) preparation of detailed lists of materials for the project including reinforcing bar schedules and any additional sketches or plans to expedite the construction work in the cases not covered under paragraph e of section 9 ;

(c) preparation of detailed cost estimates in the cases not covered under paragraph e of section 9 ;

(d) procurement of materials and equipment, acting as agent of the client for this purpose ;

(e) expediting and scheduling of materials and equipment ;

(f) verification of contractors' claims for payment, when field services are provided, in those cases not covered in paragraph c of section 11 and paragraph b of section 13 ;

(g) preparation of manuals for operation and maintenance of the plant ;

(h) assistance in the initial operation of the plant ;

(i) training of technical operating personnel ;

(j) preparation for or appearance in litigation on behalf of the client.

## DIVISION II SCHEDULE OF FEES

**15.** The method of computing the fees or charges for engineering services depends as a general rule on the scope of the services required. For the purpose of this Tariff, there are 3 schedules of fees, namely :

(a) Schedule A or *per diem* basis ;

(b) Schedule B or salary basis ;

(c) Schedule C or percentage basis.

**16.** The following table indicates, for each of the various services described in sections of Division I, whether or not each of the said schedules of fees is applicable.

| Division   | Per<br>Diem<br>Basis | Schedule<br>Salary<br>Basis | Percent-<br>age<br>Basis |
|--|----------------------|-----------------------------|--------------------------|
| 1. Advisory services . . . . .                           | yes                  | yes                         | no                       |
| 2. Preparatory studies . . . . .                         | yes                  | yes                         | no                       |
| 3. Preliminary plans and<br>specifications . . . . .     | yes                  | yes                         | yes                      |
| 4. Final plans and specifications . .                    | yes                  | yes                         | yes                      |
| 5. Services during construction . .                      | yes                  | yes                         | yes                      |
| 6. Special services relative to the<br>project . . . . . | yes                  | yes                         | no                       |

As a rule, the percentage basis is not appropriate for "special services relative to the project" and this Tariff does not provide any percentage rates for such services. However, except for paragraph j of section 14, this does not rule out the possibility for the parties of reaching an agreement for payment of such services on a percentage basis. In that event, the engineer shall inform the Order about services he has undertaken to provide and the rate that has been agreed upon.

**17.** When more than one schedule of fees is involved for a given project, it is recommended that the engineer and client formally agree to the basis of computing the fees for each of the specific services required, in accordance with the table above.

**18.** The methods of computation and the application of the foregoing schedules to the various engineering services are explained in the following.

### §1. *Per diem* basis

**19.** The *per diem* basis is applicable to all engineering services but is recommended for such services as consultations, advisory services, reports, establishing data and requirements for design, research, investigations, inspection of material or equipment, court cases and similar services.

**20.** As of 25 April 1970, the *per diem* rates for principals, executive and chief engineers shall not be less than :

|   | Day     |
|---|---------|
| (1) Principals . . . . .                    | 150 \$  |
| (2) Executive and chief engineers . . . . . | 135 \$. |

**21.** For the purpose of calculating the remuneration on the *per diem* basis, 6 hours shall be taken as a working day ; if more or less than 6 hours in any one day is occupied by the work, the time shall be charged in proportion to the daily rate.

**22.** When *per diem* rates are used for other classes of engineers and for staff assistants, the charges as of 25 April 1970, shall be as follows :

### Engineers

|                                      | Hour  |
|--------------------------------------|-------|
| (3) Senior engineers . . . . .       | 20 \$ |
| (4) Intermediate engineers . . . . . | 15    |
| (5) Junior engineers . . . . .       | 10    |

### Staff Assistants

|  |    |
|--|----|
| (1) Senior technicians and draftsmen . . . . . | 12 |
| (2) Intermediate technicians and draftsmen . . | 10 |
| (3) Junior technicians and draftsmen . . . . . | 8  |

(4) Clerical staff on reports or other documents directly applicable to the work . . . . . 6 \$.

**23.** All time expended on the work whether in the engineer's office, at the client's premises, or elsewhere, shall be included. If travelling time is required during normal working hours, the time so used is properly chargeable. If such travelling is done outside of normal working hours, the time is chargeable up to a maximum of 3 hours per day.

**24.** The actual time, to the nearest half hour, spent on the project by the engineer and his staff must be properly recorded daily.

**25.** Engineers and staff assistants may be classified into the above groups by determining for each staff member involved his "hourly rate", as defined in the salary basis, section 31, plus 150% to arrive at his gross hourly rate, each being thereupon assigned to the group closest to his gross hourly rate.

**26.** In addition, the engineer shall be reimbursed for the actual cost of all disbursements made by him for expenses properly incurred in the performance of his services, including those specific items defined in section 63.

**27.** Should the client desire at any time to inspect or audit the consulting engineer's time and out-of-pocket expense records in order to substantiate the time and expenses claimed for the project, the engineer will allow such inspection or audit at a mutually agreeable time. The engineer shall render all assistance required to facilitate such inspection or audit.

## *§2. Salary basis*

**28.** The salary basis is applicable to all engineering services, but is recommended particularly where it is not possible to state accurately the scope of work at the time the engineer is retained for the project or when the cost of engineering services required does not bear the usual relationship to the cost of the works.

**29. Table of rates :** The engineer is to be remunerated on the following basis :

On the 1<sup>st</sup> 10 000 \$ of "salary cost" or on any portion thereof : salary cost + 150% ;

On the 2<sup>nd</sup> 10 000 \$ of "salary cost" or on any portion thereof : salary cost + 140% ;

On the 3<sup>rd</sup> 10 000 \$ of "salary cost" or on any portion thereof : salary cost + 130% ;

On the 4<sup>th</sup> 10 000 \$ of "salary cost" or on any portion thereof : salary cost + 120% ;

On the 5<sup>th</sup> 10 000 \$ of "salary cost" or on any portion thereof : salary cost + 110% ;

On all amounts "salary cost" over 50 000 \$ : salary cost + 100%.

**30.** The "salary cost" consists of the total sum of the "remuneration" paid to engineers, technicians, draftsmen, employees engaged in technical work, and clerical staff working on reports, specifications and other documents directly applicable to the project, as distinguished from general, executive and administrative services.

**31.** The "remuneration" is defined as the product of the number of hours expended on the project including overtime and travelling time, as defined in section 23, by the "hourly rate" established for each individual. The "hourly rate" is established by dividing by 1 800 hours the gross annual salary including any regular allowances paid to the employee but exclusive of all fringe benefits. This number of hours includes an allowance for vacation and legal holidays.

**32.** The actual hours, to the nearest half hour, spent by the engineer and his staff on each individual project must be properly recorded daily, and the client will be charged only for the actual time spent on his project.

**33.** Principals, executive and chief engineers to the extent that they perform technical and advisory services applicable to the particular project shall be paid according to the *per diem* schedule. In addition, the consultant shall be reimbursed for the actual cost of all disbursements made by him for expenses properly incurred in the performance of his services as outlined in section 63.

**34.** The cost of items to be borne by the engineer include such costs as : salary fringe benefits, i.e., group life, accident and health insurance, pension fund, sickness pay ; salaries and travelling related to administration ; office rent ; light ; telephone service and operator ; business and water taxes ; liability fire and theft insurance ; depreciation charges ; office supplies ; bank charges ; office equipment repairs and maintenance ; bookkeeping and filing costs ; normal legal and auditing charges ; office design standard manuals and drawings ; messengers ; subscriptions to engineers' associations and trade magazines ; library and librarian ; technical abstracts ; publicity ; reasonable office space for the client's nominee ; and other similar costs.

**35.** When the salary basis is used to compute the fees for part of the services in any given case, the amount of fees earned under the *per diem* basis or the percentage basis shall be taken into account, in their chronological order, in determining the applicable rate under the salary basis.

**36.** Should the client desire at any time to inspect or audit the consulting engineer's time, salary and out-of-pocket expense records in order to substantiate the time and expenses claimed for the project, the engineer will allow such inspection or audit at a mutually agreeable time. The engineer shall render all assistance required to facilitate such inspection or audit.

### *§3. Percentage basis*

**37.** This method is applicable for engineering services, as listed in Subdivisions 3, 4 and 5, for projects of conventional design. This implies that preparatory studies have been completed to clearly define the scope and extent of the project and that such studies point to a conventional design for the project.

**38. Complexity of work :** The engineer is expected to render his professional services for many different types of works required by industry, commerce and public works authorities. It is recognized that problems of design and construction involved in the planning of a complex project create a greater burden of responsibility and cost on the engineer than would be encountered in a project of elementary design having the same magnitude of overall cost.

**39.** The complexity of projects must be taken into account in establishing percentage fees commensurate with the amount of work and the responsibility involved in the performance of the engineer's professional services.

**40. Classification of works :** In consideration of the above, a classification of works in 4 categories is provided. This classification does not intend to limit or extend the field of practice of engineering, which field is defined in the law. Its purpose is to furnish the client and the engineer with a basic criterion for classifying works according to their complexity from an engineering viewpoint. The works not included in the listing of any of these categories belong to the category of works to which they have the greatest analogy as to complexity. In the event of a substantial change in the degree of complexity of certain works, their classification into the established categories may be modified jointly by the client and the Bureau of the Order or the committee appointed by the Bureau for that purpose. In the event of a disagreement as to the classification of specific works, the matter shall be settled by arbi-

tration carried out at the level of the client and the Bureau of the Order or the committee appointed to that effect. The tables of fees appropriate to each category are given herein under section 57, 58, 59 and 60.

**41. General engineering :** The fees for the engineering services for a general engineering project shall be computed by applying the proper category rate, such category being selected in accordance with this classification, to the total cost of the engineering works of the project (including those of buildings comprised in the project, if any). The fees include normal coordination services relative to the works designed by the engineer. When, as prime consultant, the engineer is required by the client to perform coordination services relative to work designed by other consultants, the engineer is entitled for such services to an extra remuneration, these services coming under section 14. Fees for architectural services, where applicable, are over and above those of the engineer.

### **42. Category I :**

- (a) bridges and viaducts ;
- (b) small dams excluding hydrological studies, catchment basins, flood control walls, embankments and retaining walls ;
- (c) storm sewers and surface drainage systems ;
- (d) water and sewage tunnels (free-air) ;
- (e) irrigation systems excluding pumping stations ;
- (f) simple collector systems for domestic and industrial sewage ;
- (g) water distribution systems ;
- (h) highways, controlled-access expressways in rural surroundings, including interchanges and other related works ; highway lighting ;
- (i) landing fields, small airports with minimum facilities ;

- (j) playgrounds, landscaping, grading and paving.

#### **43. Category II :**

(a) bridges and viaducts whose non-repetitive elements, curvature, skew and inclination are important factors ; tunnels ;

- (b) flood control works and pumping stations ;
- (c) large interceptor and relief sewers ;
- (d) locks, canals, wharves and simple harbour works ;
- (e) streets, sidewalks, controlled-access expressways in urban surroundings, including interchanges and other related works ;
- (f) large airports with extensive facilities ;
- (g) food processing plants and breweries ;
- (h) simple textile mills ;
- (i) mines, ore processing plants and foundries ;
- (j) electrical substations, power lines and distribution systems, excluding arctic and muskeg installations ;
- (k) diesel-electric generators under 1 000 kW capacity ;
- (l) railways including tunnels and normal facilities ;
- (m) industrial assembly plants ;
- (n) silos and grain elevators.

#### **44. Category III :**

(a) high dams of arched or hollow-gravity type with special control features, also earth or rock fill dams over 200 ft. high ;

- (b) complex harbour works including freight handling facilities ;
- (c) very complex engineering works ;
- (d) water purification plants ;
- (e) primary and secondary sewage treatment and disposal plants ;
- (f) treatment and disposal of industrial wastes ;
- (g) hydro and thermal power plants ;
- (h) gas turbine plants and diesel generators over 1 000 kW capacity ;
- (i) material handling and conveying systems ;

- (j) pulp, paper and board mills ;

(k) power line carrier, VHF and HF systems, for relaying and communication ;

(l) micro-wave communication, television and radio broadcasting.

**45. Foundations and structures for buildings :** The fees for services regarding the foundations and structure of a building shall be computed by applying the proper category rate, such category being selected in accordance with this classification, to the cost of the said works.

#### **46. Category I :**

(a) warehouses and large open structures of multiple bays and elementary schools without gymnasiums or auditoriums ;

(b) armouries, hangars and public garages with flat roofs ;

(c) machine shops, light manufacturing plants and other industrial buildings of a typical bay-construction.

#### **47. Category II :**

(a) arenas, auditoriums, hospital centres, sanatoriums, clinics and research laboratories ;

(b) schools with gymnasiums or auditoriums, recreational buildings, libraries and theatres ;

(c) large office buildings, hotels and apartments ;

(d) retail stores, shopping display centres ;

(e) buildings in category I, requiring piling or other special treatment of the foundations.

#### **48. Category III :**

(a) monumental buildings, churches and museums ;

(b) industrial buildings of complex construction, where the form of the building is determined by equipment.

#### **49. Mechanical and electrical systems for buildings :**

The fees for services regarding the mechanical and electrical systems for a building shall be computed by applying the proper category rate, such category being selected in accordance with this classification, to the cost of the said works.

**50.** Whenever portions of the works fall into different categories, the fees shall be the lesser of the amounts obtained as follows :

(a) by applying the applicable category rate to each corresponding portion of the cost of the works and totaling these results ;

(b) by applying the highest of the applicable category rates to the aggregate cost of the works.

**51. Category I :** Non existent.

**52. Category II :** Conventional plumbing and heating. Conventional lighting and power distribution. Exhaust ventilation with simple ductwork.

For the following buildings :

Warehouses, armouries, hangars, public garages, light manufacturing plants.

**53. Category III :** Plumbing, hot water or steam heating, electrical heating, lighting and power distribution, air conditioning without ductwork.

For the following buildings :

Large apartments and hotels over 5 stories in height. Elementary schools. Auditoriums, recreational buildings, arenas. Buildings for commercial office use or exhibition purposes. Retail stores and shopping centres. Laboratories. Hospital centres, clinics, sanatoriums, polyvalent schools or high schools, universities and industrial buildings.

**54. Category IV :**

(1) Full Ventilation systems. Air conditioning with ductwork for induction and all-air systems. Refrigeration.

For any and all type buildings.

(2) Plumbing and heating (hot water, steam or electrical) lighting and power distribution, air conditioning without ductwork.

For all the following buildings :

Hotels and apartments up to and including 5 stories. Research laboratories. Hospital centres, clinics, sanatoriums. Polyvalent schools or high schools, universities and industrial buildings. Monumental buildings, churches, museums, libraries and theatres. Thermal power plants.

**55. Costs of engineering works :**

(1) The cost of the engineering works, except as hereinafter provided in subsections 2, 3, 4, 5, shall mean the cost to the owner of the following items necessary to complete the engineering works and for which the engineer renders professional services, or for which he is responsible :

- i. labour ;
- ii. materials ;
- iii. equipment ;
- iv. expenses ;

v. the share of the general contractor's general expenses, overhead and profit which is applicable to the engineering works. This share is to be determined by a *pro rata* distribution of said amount based on the list of costs supplied by the general contractor ;

vi. all federal, provincial and municipal sales taxes, although the owner may have special exemption from some of these.

(2) Whenever the owner furnishes material or equipment, labour or other service that is incorporated in the engineering works, the fair market value of the materials or equipment as though they were purchased new and current prices of labour or other services when the work was executed, shall be included in the total cost of the engineering works.

(3) Whenever used material or equipment is furnished by the owner or by a contractor at the owner's request, the fair market value of the materials or equipment as though they were purchased new, shall be used to compute the cost of engineering works.

(4) No deductions shall be made from the cost of the engineering works on account of any claim by the owner for any reason whatever or of other sums withheld from any contractor.

(5) The cost of the engineering works shall not include any professional fees and expense reimbursements paid or due by the owner nor the cost of the site on which the works are located.

**56. Tables of minimum percentage fees :** The minimum percentage fees are given in the following tables for the 4 categories of works. The fees indicated in column A of each table cover the professional services outlined in sections 7 to 12 ; as for the fees indicated in column B of each table, they cover the professional services outlined in sections 7 to 13.

**57 TABLE OF FEES FOR WORKS OF CATEGORY I**

| Column A                     |   | Column B   |   |
|------------------------------|---|--|---|
| Fees for Services s. 7 to 12 |   | Fees for Services s. 7 to 13                               |   |
| Cost of Works                | Not less than 6.6% or Per Diem or Salary Basis          | Cost of Works  | Not less than 10% or Per Diem or Salary Basis |
| Less than \$50,000           |   | Less than \$50,000   |   |
| \$ 50,000 to \$ 100,000      | \$ 3,300 on first \$ 50,000 plus 6.0% on next \$ 50,000 | \$ 10,000 on first \$ 100,000 plus 8.0% on next \$ 100,000 |   |
| 100,000 to 200,000           | 6,300 on first 100,000 plus 5.0% on next 100,000        | 18,000 on first 200,000 plus 7.0% on next 300,000          |   |
| 200,000 to 500,000           | 11,300 on first 200,000 plus 4.9% on next 300,000       | 39,000 on first 500,000 plus 6.2% on next 500,000          |   |
| 500,000 to 1,000,000         | 26,000 on first 500,000 plus 4.8% on next 500,000       | 70,000 on first 1,000,000 plus 5.8% on next 1,000,000      |   |
| 1,000,000 to 2,000,000       | 50,000 on first 1,000,000 plus 4.6% on next 1,000,000   | 128,000 on first 2,000,000 plus 5.5% on next 4,000,000     |   |
| 2,000,000 to 6,000,000       | 96,000 on first 2,000,000 plus 4.0% on next 4,000,000   | 348,000 on first 6,000,000 plus 5.1% on next 4,000,000     |   |
| 6,000,000 to 10,000,000      | 256,000 on first 6,000,000 plus 3.6% on next 4,000,000  | 552,000 on first 10,000,000 plus *                         |   |
| 10,000,000 or over           | 400,000 on first 10,000,000 plus *                      |  |   |

**58 TABLE OF FEES FOR WORKS OF CATEGORY II**

| Column A                     |   | Column B   |   |
|------------------------------|---|--|---|
| Fees for Services s. 7 to 12 |   | Fees for Services s. 7 to 13                               |   |
| Cost of Works                | Not less than 7.7% or Per Diem or Salary Basis          | Cost of Works  | Not less than 10.8% or Per Diem or Salary Basis |
| Less than \$50,000           |   | Less than \$50,000   |   |
| \$ 50,000 to \$ 100,000      | \$ 3,850 on first \$ 50,000 plus 6.4% on next \$ 50,000 | \$ 10,800 on first \$ 100,000 plus 8.7% on next \$ 100,000 |   |
| 100,000 to 200,000           | 7,050 on first 100,000 plus 5.8% on next 100,000        | 19,500 on first 200,000 plus 7.5% on next 300,000          |   |
| 200,000 to 500,000           | 12,850 on first 200,000 plus 5.4% on next 300,000       | 42,000 on first 500,000 plus 6.6% on next 500,000          |   |
| 500,000 to 1,000,000         | 29,050 on first 500,000 plus 5.2% on next 500,000       | 75,000 on first 1,000,000 plus 6.1% on next 1,000,000      |   |
| 1,000,000 to 2,000,000       | 55,050 on first 1,000,000 plus 4.9% on next 1,000,000   | 136,000 on first 2,000,000 plus 5.9% on next 4,000,000     |   |
| 2,000,000 to 6,000,000       | 104,050 on first 2,000,000 plus 4.4% on next 4,000,000  | 372,000 on first 6,000,000 plus 5.5% on next 4,000,000     |   |
| 6,000,000 to 10,000,000      | 280,050 on first 6,000,000 plus 4.0% on next 4,000,000  | 592,000 on first 10,000,000 plus *                         |   |
| 10,000,000 or over           | 440,050 on first 10,000,000 plus *                      |  |   |

**59 TABLE OF FEES FOR WORKS OF CATEGORY III**

| Column A                     |   | Column B   |   |
|------------------------------|---|--|---|
| Fees for Services s. 7 to 12 |   | Fees for Services s. 7 to 13                               |   |
| Cost of Works                | Not less than 8.8% or Per Diem or Salary Basis          | Cost of Works  | Not less than 11.6% or Per Diem or Salary Basis |
| Less than \$50,000           |   | Less than \$50,000   |   |
| \$ 50,000 to \$ 100,000      | \$ 4,400 on first \$ 50,000 plus 6.8% on next \$ 50,000 | \$ 11,600 on first \$ 100,000 plus 9.4% on next \$ 100,000 |   |
| 100,000 to 200,000           | 7,800 on first 100,000 plus 6.6% on next 100,000        | 21,000 on first 200,000 plus 8.0% on next 300,000          |   |
| 200,000 to 500,000           | 14,400 on first 200,000 plus 5.9% on next 300,000       | 45,000 on first 500,000 plus 7.0% on next 500,000          |   |
| 500,000 to 1,000,000         | 32,100 on first 500,000 plus 5.6% on next 500,000       | 80,000 on first 1,000,000 plus 6.5% on next 1,000,000      |   |
| 1,000,000 to 2,000,000       | 60,100 on first 1,000,000 plus 5.2% on next 1,000,000   | 145,000 on first 2,000,000 plus 6.3% on next 4,000,000     |   |
| 2,000,000 to 6,000,000       | 112,100 on first 2,000,000 plus 4.8% on next 4,000,000  | 397,000 on first 6,000,000 plus 5.9% on next 4,000,000     |   |
| 6,000,000 to 10,000,000      | 304,100 on first 6,000,000 plus 4.4% on next 4,000,000  | 633,000 on first 10,000,000 plus *                         |   |
| 10,000,000 or over           | 480,100 on first 10,000,000 plus *                      |  |   |

**60 TABLE OF FEES FOR WORKS OF CATEGORY IV**

| Column A                     |   | Column B  |   |
|------------------------------|---|---|---|
| Fees for Services s. 7 to 12 |   | Fees for Services s. 7 to 13                                |   |
| Cost of Works                | Not less than 10% or Per Diem or Salary Basis           | Cost of Works   | Not less than 12.4% or Per Diem or Salary Basis |
| Less than \$50,000           |   | Less than \$50,000  |   |
| \$ 50,000 to \$ 100,000      | \$ 5,000 on first \$ 50,000 plus 7.4% on next \$ 50,000 | \$ 12,400 on first \$ 100,000 plus 10.1% on next \$ 100,000 |   |
| 100,000 to 200,000           | 8,700 on first 100,000 plus 7.1% on next 100,000        | 22,500 on first 200,000 plus 8.5% on next 300,000           |   |
| 200,000 to 500,000           | 15,800 on first 200,000 plus 6.4% on next 300,000       | 48,000 on first 500,000 plus 7.4% on next 500,000           |   |
| 500,000 to 1,000,000         | 35,000 on first 500,000 plus 6.0% on next 500,000       | 85,000 on first 1,000,000 plus 6.8% on next 1,000,000       |   |
| 1,000,000 to 2,000,000       | 65,000 on first 1,000,000 plus 5.5% on next 1,000,000   | 153,000 on first 2,000,000 plus 6.7% on next 4,000,000      |   |
| 2,000,000 to 6,000,000       | 120,000 on first 2,000,000 plus 5.2% on next 4,000,000  | 421,000 on first 6,000,000 plus 6.3% on next 4,000,000      |   |
| 6,000,000 to 10,000,000      | 328,000 on first 6,000,000 plus 4.8% on next 4,000,000  | 673,000 on first 10,000,000 plus *                          |   |
| 10,000,000 or over           | 520,000 on first 10,000,000 plus *                      |   |   |

\* A percentage on the amount exceeding 10 000 000 \$ to be negotiated between client and the engineer(s) concerned.

**61. Further conditions of the percentage basis :**

(1) The engineer shall be reimbursed for the “defined expenses” section 63, which are not included as part of the percentage fees indicated in the above tables. The engineer shall supply the client, as part of the percentage fees, up to 10 copies of all specifications and drawings, printed on opaque paper, required for tender and construction purposes. Any additional copy as well as any negative type copy required shall be paid for by the client at the cost of reproduction, except as provided by paragraph *d* of section 13.

(2) The minimum fee for the services mentioned in Subdivision 3 and 4 only shall be 70% of the values listed in column A of the foregoing tables of sections 57, 58, 59 and 60.

(3) When the engineer is retained for the services during construction listed in sections 10, 11 and 12, on work for which the plans and specifications have been prepared by others, he shall be paid a minimum of 40% of the values listed in column A of the appropriate foregoing table of sections 57, 58, 59 and 60.

(4) When the engineer is retained for services during construction as listed in sections 10, 11, 12, and 13, on work for which the plans and specifications have been prepared by others, he shall be paid according to the values listed in column B, less 60% of the corresponding value in column A, of the appropriate foregoing table of sections 57, 58, 59 and 60.

(5) Where the engineer has completed the “final plans and specifications” on a percentage basis, and the client desires the development of a new alternative design, the cost of such service shall be computed on the basis of 85% of the fee for the services described in Subdivision 3 and 4, i.e., 85% of 70%, for each additional alternative design.

(6) If the client desires to duplicate the construction of works, for which the engineer has been retained for the original design, a charge of 20% of the values listed in column A of the appropriate foregoing tabulated fee shall be made for each reuse of the plans and specifications. Furthermore, for any modification to the plans and specifications due to a change in the location, the engineer shall be remunerated on a *per diem* or salary basis. For each duplication of the works, the services during construction of sections 10, 11 and 12, shall be remunerated at 30% of the values indicated in column A of the table referred to above, except in the case explained in subsection 3 of this section when this percentage shall be 40%.

**62. Modifications to projected works :**

(1) When the engineer has been engaged on a percentage basis, modifications to projected works called for by the client impose additional work on the part of the engineer or render useless some of the work already done.

These modifications may reduce, extend or change the already approved scope and program, or the already approved “preliminary plans and specifications”, or the already approved “final plans and specifications”.

In any such case, the situation shall be called to the attention of the client prior to starting the additional work and the engineer shall be remunerated over and above the percentage fee according to a special agreement to be reached on the appropriate method of remuneration.

(2) When the engineer has been engaged on a percentage basis, modifications called for by the client during the “construction phase” impose on the engineer additional work for revisions to plans and specifications, for analysis and negotiations of contractors’ prices on these revisions ; this additional work shall be remunerated on the *per diem* or salary basis.

(3) When the engineer has been engaged on a percentage basis, if it should become necessary for the engineer to redraw the plans or to make revisions for reasons over which he has no control, or if the engineer is put to labour and expense by the delinquency or insolvency of the client or of a contractor or sub-contractor, or as a result of suspension of work or damage to the work in progress by fire or otherwise, the engineer shall be equitably paid for such extra work on the *per diem* or salary basis, plus any out-of-pocket expenses. In any such case, the situation shall be called to the attention of the client prior to starting the additional work and separate cost records shall be kept by the engineer.

**§4. General conditions pertaining to 3 schedules of fees**

**63. Defined expenses :** The “defined expenses” referred to in 3 schedules are as follows :

(a) living and travelling expenses of employees and principals when away from the home office on business connected with the project ;

(b) identifiable communication expenses such as long distance telephones, costs of job telephone, teletype, telegraph, postage and express charges ;



(c) cost of outside services such as soil and material tests and reports ; special inspections and special legal, accounting, stenographic or audit services, and other work for which it is necessary to use the services of other persons or firms ;

(d) identifiable reproduction costs such as blueprinting, photostating, mimeographing, printing, etc., except as otherwise provided in this Tariff ;

(e) for resident services : the cost of providing field office facilities and expenses arising out of special risks. Travelling, living and moving expenses for families and dependents of staff, with the consent of the client.

**64. Cooperation :** The client shall furnish the engineer with the following information and plans except when the engineer is specifically required by the client to provide some of these as part of his services under Subdivision 2 :

(a) a correct survey of the site showing existing utilities servicing same and any other facility ;

(b) accurate plans of an other relevant data on any existing buildings or works ;

(c) any other pertinent information which may affect the work to be done ;

(d) a copy of all tenders and contracts for the works for which the engineer is responsible and a copy of all certificates for payment and final accounts in connection with the works if these do not originate in the engineers office.

**65. Payments :** When the engineer is remunerated according to the percentage basis, with invoices issued periodically, these must then be drawn up as follows :

(a) for the services of Subdivisions 3 and 4 : in proportion to the completed part of his work, up to 70% of the values listed column A of the appropriate foregoing table of sections 57, 58, 59 and 60, based on the estimated cost of the works until such time as the latter can be established from either the accepted tender or the lowest acceptable tender, plus chargeable expenses and amounts owing by virtue of section 62, if any ;

(b) for the services of Subdivision 5 and in proportion to the completed portion of the works.

**66. Procedure for changes to the tariff :** The Bureau of the Order may at any time make a by-law to change this Tariff, but the said by-law may not be submitted for the approval of the Government before it has been approved by the vote of at least half plus one of the members attending a special general meeting of the members of the Order, duly called for that purpose.

**67.** Changes to the tariff may be proposed to Bureau a request bearing the name, address and signature of at least 25 members of the Order. The proposals shall be considered by Bureau within 90 days from their receipt and, if approved by Bureau shall become a by-law which must be submitted to the membership within a reasonable delay, as described above. In case of rejection by Bureau, the reasons for such rejection shall be made known to those who made the request within the said 90 day delay.

**68.** This Tariff shall remain in force until 1 January 1984.



c. I-9, r.14

## Regulation respecting the keeping of records and consulting offices by engineers

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) “Order” : the *Ordre des ingénieurs du Québec* ;
- (b) “records” : the records, books and registers within the meaning of this Regulation ;
- (c) “consulting office” : the place where an engineer provides professional services, excluding in particular the place mentioned in section 3.02 and the workroom of the employees.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** Nothing in this Regulation shall be interpreted as excluding the use of data processing or any other technical means in constituting and keeping the records of an engineer.

### DIVISION II KEEPING OF RECORDS

**2.01.** Subject to section 2.06, the engineer must keep, at the place where he practises his profession :

- (a) a register which contains, in accordance with each mandate undertaken, the following information :
  - i. the date of the agreement concluded between him and his client relative to his professional services ;
  - ii. the name and given names of the client, his address and telephone number ;
  - iii. a summary description of the mandate ;
  - iv. the description of the project, where applicable ;

v. the entry of the time used by the engineer and his employees for the carrying out of the project and a copy of all notes of fees and payments ;

(b) the general record respecting a project including the correspondence exchanged with the client or third parties during the development process of the project and respecting the studies, appraisals, reports, plans, specifications or other pertinent documents ;

(c) the technical record of a project including the data provided by the client or collected by the engineer, the charges for which the computations are made and the computations themselves with an indication of the methods used, where applicable.

**2.02.** The engineer must keep each record up to date until the time when he ceases to render professional services to the person concerned by such record.

**2.03.** The engineer's records must be kept for a minimum period of 10 years, commencing on the date of the last service rendered or, when the project has been carried out, commencing from the date of the end of the work.

**2.04.** The engineer must classify his records and the originals of the plans and specifications in such a way as to keep them in proper condition for utilization during the carrying out of the project in a place which is not readily accessible to the public. Where, in accordance with section 1.03, the engineer uses data processing or any other technique for the constitution and keeping of his records, he must ensure that their confidentiality is respected.

**2.05.** Where a client withdraws a document from the record which concerns him, a note signed by such client or by the engineer and indicating the nature of the document and the date of withdrawal must appear in such record.

**2.06.** Where an engineer is a member or is in the employ of a partnership, or where he is employed by a natural or artificial person, the records kept by such partnership or employer respecting the services which the engineer renders shall be considered, for the purposes of this Regulation, as the latter's records if he can enter therein the items or information mentioned in section 2.01 and have access thereto ; if he cannot do so, he must keep, *inter alia* in a personal file, the following documents :

- (a) a reference to the contract or project on which he is working ;

(b) a description of the work he is carrying out thereon ;

(c) the technical record mentioned in paragraph c of section 2.01 ;

(d) a copy of the studies, reports and other documents he has prepared and which relate to his work.

The engineer must sign or initial every document or report he has prepared and every entry he makes in a record of his employer or of the partnership of which he is a member.

### **DIVISION III**

#### **KEEPING OF CONSULTING OFFICES**

**3.01.** The engineer's consulting office must be so designed that the identity and conversations of the persons therein cannot be learned outside the office.

**3.02.** The engineer must have a place near his consulting office for the purpose of receiving the persons to whom he renders professional services.

**3.03.** The engineer must post up his permit in public view.

**3.04.** The engineer must place in public view in the place mentioned in section 3.02, a copy of the Code of ethics of engineers (c. I-9, r.3) and of the Regulation respecting the procedure for conciliation and arbitration of accounts of engineers (c. I-9, r.8). He must also write the address of the Order on each of these regulations.

**3.05.** Subject to sections 3.03 and 3.04, the engineer, in addition to decorative or utilitarian objects, may display in his consulting office and on the other premises related to the practice of his profession only the diplomas relating to that practice.

**3.06.** An engineer who is going to be absent from his consulting office must take the necessary measures to ensure the continuity of his services.



c. I-9, r.15

## **Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs du Québec**

Engineers Act  
(R.S.Q., c. I-9)

Professional Code  
(R.S.Q., c. C-26, s. 65)

**1.** In order to ensure adequate regional representation on the Bureau of the Ordre des ingénieurs du Québec, the territory of Québec shall be divided into 8 regions.

- (a) the Montréal region ;
- (b) the Québec region ;
- (c) the Eastern Québec region ;
- (d) the Eastern Townships region ;
- (e) the Saguenay-Lac-Saint-Jean region ;
- (f) the Central Québec region ;
- (g) the Northwest region ;
- (h) the Outaouais region.

**2.** The territory of the Montreal region is that of region 6 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code (c. C-26, r.8).

The territory of the Québec region is that of region 3 described in the said Regulation.

The territory of the Eastern Québec region is that of regions 1, 9 and 10 described in the said Regulation.

The territory of the Eastern Townships region is that of region 5 described in the said Regulation.

The territory of the Saguenay-Lac-Saint-Jean region is that of region 2 described in the said Regulation.

The territory of the Central Québec region is that of region 4 described in the said Regulation.

The territory of the Northwest region is that of region 8 described in the said Regulation.

The territory of the Outaouais region is that of region 7 described in the said Regulation.

**3.** Eleven directors shall be elected to represent the Montréal region, 3 for the Québec region, 1 for the Eastern Québec region, 1 for the Eastern Townships region, 1 for the Saguenay-Lac-Saint-Jean region, 1 for the Central Québec region, 1 for the Northwest region and 1 for the Outaouais region.

**4.** An engineer shall vote in the region in which he is domiciled for the candidates of such region. He shall vote, in addition, for a candidate for the office of president in cases where the latter is elected by a general vote.

**5.** If the president is elected by a general vote, the Bureau shall consist of 25 persons including the president.

If the president is elected by a vote of the elected directors, the Bureau shall consist of 24 persons including the president.



c. I-10, r.1

## **Regulation respecting the business of the Bureau and general meetings of the Ordre des ingénieurs forestiers du Québec**

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, ss. 93 and 94)

### **DIVISION I GENERAL PROVISION**

**1.01.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II BUREAU**

**2.01.** The deadline for the calling of a meeting of the Bureau shall be 8 days in the case of an ordinary meeting and 15 days in the case of a special meeting.

A special meeting of the Bureau may also be held if all the directors are present and waive the notice of convocation in writing.

**2.02.** The notice of convocation must clearly indicate the items on the agenda ; the Bureau may, however, consider any other matter which is not incicated thereon.

**2.03.** A meeting of the Bureau may be adjourned by resolution to the place, day and hour then agreed upon.

### **DIVISION III ADMINISTRATIVE COMMITTEE**

**3.01.** The president shall call a meeting of the directors and preside at the election from among them of the other members of the administrative committee, namely the vice-president, treasurer and 2 counsellors.

**3.02.** The members of the administrative committee may be reelected.

**3.03.** The vice-president assists the president in the exercise of his functions and, in his absence, exercises his powers.

**3.04.** The treasurer supervises the bookkeeping of the Ordre des ingénieurs forestiers du Québec (Order) and accounts to the administrative committee and the Bureau for the amounts collected and spent.

### **DIVISION IV GENERAL MEETING AND QUORUM**

**4.01.** The annual general meeting shall be held at the place the Bureau designates by resolution.

**4.02.** The secretary must mail to the address of each of the members and to the appointed directors, a copy of the reports of the president and the various committees at least 8 days before the meeting.

**4.03.** The agenda of the meeting shall be fixed by the Bureau and shall include, in particular, the following items : reading and adoption of the minutes of the last meeting, reports of the Bureau and committees, financial statement, matters pending, new matters, approval of the annual assessment or additional assessments, election returns, adjournment. However, the agenda may, where circumstances so require, be changed by the general meeting.

**4.04.** Only the members of the Order and the appointed directors shall be entitled to attend the general meeting.

**4.05.** The quorum for the general meeting is fixed at 50 members.

### **DIVISION V MISCELLANEOUS**

**5.01.** The corporate seat of the Order is in the judicial district of Québec at the place which the Bureau designates.

**5.02.** The secretary is appointed by the Bureau from among the members of the Order. He is not part of the Bureau nor the administrative committee, but must attend their meetings and may participate in the deliberations. He is not entitled to vote.

**5.03.** The syndic and his assistants are appointed by the Bureau each year at the second meeting of the Bureau following the annual general meeting of the members of the Order. They shall receive the fees and allowances for travel expenses fixed by the Bureau.

**5.04.** Every amount collected from any source whatsoever by the Order shall be placed in the care of the secretary.

**5.05.** The seal of the Order is that whose imprint appears in the copy of this Regulation retained by the secretary of the Order.

**5.06.** The fees for re-entry on the roll of a person who has voluntarily ceased to be entered thereon or whom has been struck off are 25 \$.

## **DIVISION VI**

### **SEAL OF THE FOREST ENGINEER**

**6.01.** A member may obtain a personal seal modelled on the seal of the Order and affix it on any document relating to the practice of the profession.

**6.02.** The personal seal must state only the member's name, his permit number, the words "INGÉNIEUR FORESTIER" and the inscription "L'ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC".

**6.03.** The seal may be obtained only through the Order, at the applicant's expense. It shall remain the property of the Order and in the case of striking off the roll or revocation of permit, it must be returned within 8 days following a written request to that effect by the secretary.

---

O.C. 4567-75, (1975) 107 O.G.II, 3573 and 5457

O.C. 969-76, (1976) 108 O.G.II, 2333

O.C. 1233-78, (1978) 110 G.O., 5039



c. I-10, r.2

## Code of ethics of forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 87)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 87 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the word “client” means any person, group of persons or employer to whom a forest engineer provides his professional services.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

**2.01.** Every forest engineer must act in accordance with the objectives of his profession which consist in the integrated planning, development and utilization of all the resources in the forest environment of Québec.

**2.02.** The forest engineer must focus attention on the prime importance of the forest to the economy of Québec. He must support every measure aimed at improving the forest heritage and the welfare of society. He must also inform the public of the Ordre des ingénieurs forestiers du Québec (Order) of any forest policy, measure or provision that he considers prejudicial to the common good of society.

**2.03.** The forest engineer must promote all means of education and information pertaining to the field in which he practises.

### DIVISION III DUTIES AND OBLIGATIONS TOWARDS CLIENT

#### *§1. General provisions*

**3.01.01.** Before accepting a mandate, a forest engineer must bear in mind the extent of his proficiency and the means at his disposal.

**3.01.02.** A forest engineer must at all times acknowledge his client’s right to consult another forest engineer, a member of another professional corporation or another competent person.

**3.01.03.** A forest engineer must refrain from practising his profession under conditions or in circumstances which could impair the quality of his services.

#### *§2. Integrity*

**3.02.01.** A forest engineer must accomplish his professional tasks with integrity.

**3.02.02.** A forest engineer must avoid any false representation with respect to his level of competence or the efficiency of his own services and those generally provided by the members of his profession. If it is in the client’s interest, he must consult a colleague, a member of another professional corporation or another competent person, or refer him to one of these persons.

**3.02.03.** In all written or verbal communications, in particular with respect to the drawing up of plans and specifications, a forest engineer shall not knowingly include any false information or exclude any essential information.

**3.02.04.** The forest engineer must refrain from expressing or giving contradictory or incomplete opinions or advice. To this end, he must try to have a complete knowledge of the facts before expressing any opinion or giving any advice.

**3.02.05.** The forest engineer must inform his client as early as possible of any error that might cause the latter prejudice and which cannot be easily rectified, made by him while rendering a professional service.

**3.02.06.** A forest engineer must take reasonable care of the property entrusted to his care by a client and he may not lend or use it for purposes other than those for which it has been entrusted to him.

**3.02.07.** A forest engineer must notify his client of any illegal act likely to benefit that client which came to his knowledge in the exercise of his mandate.

### *§3. Availability and diligence*

**3.03.01.** In addition to opinion and counsel, the forest engineer must furnish his client with any explanations necessary to the understanding and appreciation of the services he provides him.

**3.03.02.** A forest engineer must act with objectivity and impartiality whenever persons other than his clients request information from him.

**3.03.03.** A forest engineer may not cease to act for the account of a client unless he has just and reasonable grounds for so doing. Inducement by the client to illegal, unfair or fraudulent acts shall, in particular, constitute just and reasonable ground.

**3.03.04.** Before ceasing to exercise his functions for the account of a client, the forest engineer must give advance notice of withdrawal within a reasonable time and ensure that such withdrawal of services is not prejudicial to his client.

### *§4. Responsibility*

**3.04.01.** A forest engineer must, in the practice of his profession, fully commit his personal civil liability. It is thus prohibited for him to include in a contract for professional services a clause excluding such responsibility directly or indirectly, in whole or in part.

**3.04.02.** A forest engineer must affix his seal or, in default thereof, his signature on the plans, specifications and other technical documents relating to a project for which he is directly responsible and whose carrying out he supervises personally.

### *§5. Independence and impartiality*

**3.05.01.** A forest engineer must ignore any intervention by a third party which could affect the performance of his professional duties to the detriment of his client.

**3.05.02.** A forest engineer shall act in the same matter for only one of the parties concerned.

**3.05.03.** A forest engineer must safeguard his professional independence at all times and avoid any situation which could put him in conflict of interest. Without restricting the generality of the foregoing, a forest engineer is :

(a) in conflict of interest when the interests concerned are such that he may be influenced to favour certain of them, including those of another client, over those of his client or whereby his judgment and loyalty towards the latter may be unfavourably affected ;

(b) no longer and independent adviser in respect of a given act if he finds a personal advantage, direct or indirect, real or possible, therein.

**3.05.04.** A forest engineer must refuse any mandate that could put him in a situation of conflict of interest, unless he has duly notified his client thereof and obtained his consent.

**3.05.05.** As soon as he ascertains that he is in a situation of conflict of interest, the forest engineer must notify his client thereof and ask him authorization to continue his mandate.

**3.05.06.** A forest engineer must have no personal interest in a business such as could cause him to alter his decisions regarding work or services for which he is employed or that he must carry out.

**3.05.07.** A forest engineer must not share his fees with a person who is not a member of the Order nor shall he remit such fees to him.

**3.05.08.** Except for the remuneration to which he is entitled, a forest engineer shall not receive, pay or undertake to pay any benefit, rebate or commission in connection with the practice of his profession.

In particular, the forest engineer must refuse any commission or reimbursement from contractors and any other interested person dealing with his client in connection with the work for which he is responsible.

**3.05.09.** A forest engineer shall accept fees or other compensation for professional services from only one of the interested parties unless the said parties specifically agree thereto.



### *§6. Professional secrecy*

**3.06.01.** A forest engineer must respect the secrecy of all confidential information obtained in the practice of his profession. He is in particular bound to secrecy in respect of all that he has learned of the business and occupations of his client.

**3.06.02.** A forest engineer shall be released from professional secrecy only with the authorization of his client or whenever so ordered by law.

**3.06.03.** A forest engineer shall not make use of confidential information to the prejudice of a client or with a view to obtaining, directly or indirectly, an advantage for himself or for another person.

### *§7. Accessibility of records*

**3.07.01.** For each record constituted by him, a forest engineer must, in regard to each record made by him, acknowledge his client's right to consult the documents that concern him and to obtain copies of them.

### *§8. Determination and payment of fees*

**3.08.01.** A forest engineer must charge and accept fair and reasonable fees.

**3.08.02.** Fees are considered fair and reasonable when they are justified by the circumstances and correspond to the services rendered. In determining his fees, the forest engineer must, in particular, take the following factors into account :

- (a) the time devoted to the carrying out of the professional service ;
- (b) the difficulty and importance of the service ;
- (c) the performance of unusual services or services requiring exceptional competence or speed.

**3.08.03.** A forest engineer must give his client all the necessary explanations for the understanding of his statement of fees and the terms and conditions of its payment.

**3.08.04.** A forest engineer must refrain from demanding advance payment for his services ; further, he must give his client advance notice of the approximate cost of his services.

**3.08.05.** A forest engineer may collect interest on outstanding accounts only after having duly notified his client. The interest thus demanded must be at a reasonable rate.

**3.08.06.** Before having recourse to legal proceedings, a forest engineer must have exhausted all other means at his disposal to obtain payment of his fees.

**3.08.07.** A forest engineer must refrain from selling his accounts, except to a colleague.

## **DIVISION IV DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION**

### *§1. Derogatory acts*

**4.01.01.** In addition to those referred to in sections 57 and 58 of the Professional Code, the following acts are derogatory to the dignity of the profession :

- (a) pressing or repeated inducement to resort to his own professional services ;
- (b) communicating with the plaintiff without the prior written permission of the syndic or his assistant whenever he is informed on an inquiry into his professional conduct or competence or whenever a complaint has been laid against him ;
- (c) attempting to deceive the competent authorities on the eligibility of a person wishing to become a member of the Order ;
- (d) failure to notify the competent authorities of the Order of any case of illegal practice of the profession of which he is aware ;
- (e) assisting a person in the illegal practice of the profession ;
- (f) failure to bring to the attention of the syndic that he has reason to believe that a forest engineer is guilty of illegal acts or acts contrary to professional ethics.

### *§2. Relations with the Order and colleagues*

**4.02.01.** A forest engineer whose participation in a council for the arbitration of accounts, a committee on discipline or a professional inspection committee is requested by the Order, must accept this duty unless he has exceptional reasons for refusing.

**4.02.02.** A forest engineer must, as soon as possible, answer all correspondence addressed to him by the syndic of the Order investigators or members of the professional inspection committee.

**4.02.03.** A forest engineer shall not abuse a colleague's good faith or be guilty of breach of trust or dis-

loyal practices towards him. He shall, in particular, show moderation in publicly criticizing a colleague's work.

**4.02.04.** A forest engineer who is consulted by a colleague must give the latter his opinion and recommendations as quickly as possible.

**4.02.05.** A forest engineer who is called upon to co-operate with a colleague must retain his professional independence. If a task is entrusted to him and this task goes against his conscience or his principles, he may be asked to be excused from doing it.

*§3. Contribution to the advancement of the profession*

**4.03.01.** A forest engineer must, as far as he is able, contribute to the development of his profession either by sharing his knowledge and experience with his colleagues, by co-operating in government, university and forest association projects, by contributing to scientific and professional publications or by any other means within his professional competence.



c. I-10, r.3

## Regulation establishing a joint committee on training in forest engineering

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under subparagraph *b* of the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, the expression “institution representative” means the person appointed by a university to co-ordinate on behalf of such university the setting up and working of the joint committee established by the Government under subparagraph *b* of the first paragraph of section 184 of the Professional Code.

### DIVISION II SETTING UP OF COMMITTEE

**2.01.** A joint committee shall be set up composed as follows :

- (a) 2 representatives of the Ordre des ingénieurs forestiers du Québec ;
- (b) 2 representatives of the *Faculté de foresterie et de géodésie* of Université Laval designated by the latter's institution representative ;
- (c) 2 student representatives of the *Faculté de foresterie et de géodésie* of Université Laval.

### DIVISION III MANDATE OF COMMITTEE

**3.01.** The mandate of the committee is to submit to the bodies or groups represented in the committee as well as to the Office des professions du Québec, the Conference of rectors and principals of the universities of Québec, the joint committee on programmes of the Ministère de l'Éducation and of the Conseil des universités and to the institution representative of the university referred to in section 2.01 its recommendations on the following matters :

- (a) the study programmes in forest engineering ;
- (b) the examinations and other means of evaluation ;
- (c) the professional training periods ;
- (d) the professional examinations ;
- (e) continued training.

### DIVISION IV COMMITTEE PROCEDURE

**4.01.** Each member of the committee is entitled to vote.

**4.02.** The members of the committee shall choose a chairman from among themselves.

**4.03.** The secretariat of the committee shall be the responsibility of the Ordre des ingénieurs forestiers du Québec.

**4.04.** The chairman shall fix the date and hour of the meetings of the committee, convene the meetings and preside over them.

**4.05.** The quorum of the committee shall be 4 members.

**4.06.** The secretary shall draw up the minutes of each meeting of the committee and send a copy thereof to the bodies, groups and persons mentioned in section 3.01.

**4.07.** The recommendations of the committee are made by majority vote ; in the case of a tie-vote, the chairman shall cast an additional vote.

**4.08.** The recommendations shall not bind the bodies or groups represented in the committee.

**4.09.** The recommendations that are not accepted by the bodies or groups represented in the committee shall be returned to the latter for review.

**4.10.** The committee must hold at least one meeting a year.



c. I-10, r.4

## **Regulation respecting certain terms and conditions for permits to be issued by the Ordre des ingénieurs forestiers du Québec**

Forest Engineers Act  
(R.S.Q., c. I-10, ss. 6 and 7)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “Order” : the Ordre des ingénieurs forestiers du Québec ;

(b) “candidate” : a person who holds a diploma recognized by the Government under subparagraph *a* of the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26) or deemed equivalent under subparagraph *g* of the first paragraph of section 86, and who wishes to obtain a permit ;

(c) “training period” : a period of participation in forestry work carried out under the immediate supervision of a forest engineer.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II COMMITTEE OF EXAMINERS**

**2.01.** The members of the committee of examiners established under section 8 of the Forest Engineers Act (R.S.Q., c. I-10), shall be appointed within 60 days following the date of the annual general meeting.

**2.02.** The committee may hold its meetings at the corporate seat of the Order or at the place it shall determine. It shall hold at least 2 meetings a year, one in September and the other in March.

**2.03.** A member of the committee of examiners who is likely to be in a situation of conflict of interest in respect of an application for admission must disqualify himself.

**2.04.** The committee of examiners shall report to the Bureau on its discussions and recommendations.

### **DIVISION III OTHER TERMS AND CONDITIONS FOR ISSUING PERMITS**

**3.01.** A candidate must, to obtain a permit, submit a written application to the Bureau to that effect and :

(a) provide a certified copy of his birth certificate or any other satisfactory proof that he is at least 18 years of age ;

(b) provide an attestation to the effect that he is the holder of a diploma recognized valid by the Government as giving access to the permit or deemed equivalent by the administrative committee ;

(c) provide proof to the effect that he is a Canadian citizen, or proof that he has been legally admitted to Canada to remain therein permanently, as well as declaration in which he undertakes to apply for Canadian citizenship as soon as he may do so under the Citizenship Act (S.C., 1974-75-76, c. 108) ;

(d) provide proof that he has a working knowledge of the French language in accordance with the standards established for such purpose by regulation of the Government ;

(e) have served a training period in accordance with Division IV of this Regulation ;

(f) furnish a certified cheque or postal order for 25 \$ covering the fees for the issuance of the permit to practise.

### **DIVISION IV TRAINING PERIOD**

**4.01.** A candidate must serve a training period or periods of a total duration of 9 months, 5 months of which must be served on the land, including, where applicable, practical work periods carried out under the immediate supervision of a forest engineer within the scope of forestry studies at the Université Laval.

**4.02.** The training period may be carried out in one or several of the following fields : forest management, forest

mensuration, forest ecology, forest economy, forest exploitation, protection and conservation, silviculture, utilization.

**4.03.** The person who wishes to carry out his training period must complete the application form prescribed in Schedule 1 and forward it to the secretary of the Order.

The first paragraph shall not apply to the candidate who has already had the equivalence of his diploma determined under the Regulation respecting equivalence standards for diplomas granted by educational institutions outside Québec for purposes of the Ordre des ingénieurs forestiers du Québec (c. I-10, r.7)

**4.04.** The forest engineer who has supervised the work of a trainee must complete a report in accordance with the form prescribed in Schedule 2 and send it, within 10 days of the end of a training period, to the trainee and to the secretary of the Order.

**4.05.** If the forest engineer refuses to sign the report prescribed in section 4.04 or includes information therein which the trainee considers inexact, the latter may apply to the committee of examiners to review his record. The committee of examiners must recommend that the Bureau recognize the validity of the training period if it is of the opinion that the trainee has fulfilled all the conditions required.

#### SCHEDULE 1

(s. 4.03)

#### ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC

##### Application for registration in a training period

Name of candidate .....

Permanent address (in full) .....

..... Telephone .....  
number

Place of birth (locality, country) .....

Date of birth .....

Date of registration in the program of studies in forestry sciences at the Université Laval .....

If you are not a Canadian citizen, what is your legal status in Canada ? .....

Date of your admission to Canada .....

Have you applied for Canadian citizenship ? .....

If yes, furnish proof.

If you are a naturalized Canadian citizen, please include supporting documents.

Date ..... Signature .....

Return this form duly completed to :

Ordre des ingénieurs forestiers du Québec

#### SCHEDULE 2

( s. 4.04)

#### ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC

##### Report on professional training

I, the undersigned .....  
(name of forest engineer)

domiciled at .....  
member of the Ordre des ingénieurs forestiers du Québec,  
declare that

.....  
(name of trainee)

Complete address .....

.....  
has carried out, under my supervision, from 19. . .

to ..... 19. . . the forest work organized as follows :

|                           |                                   |
|---------------------------|-----------------------------------|
| <i>Fields of activity</i> | <i>Number of months or weeks</i>  |
|                           | <i>at the office      on land</i> |

Management .....

Forest mensuration .....

Forest ecology .....

Forest economy .....

Forest exploitation .....

Protection and conservation .....

Silviculture .....

Utilization .....

Others (specify) .....

Total .....

Appreciation by forest engineer .....

Date ..... Signature .....  
(forest engineer)

Return this duly completed form to the trainee and to  
the secretary of :

Ordre des ingénieurs forestiers du  
Québec



c. I-10, r.5

## Regulation respecting the records of a forest engineer who ceases to practise

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 91 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “secretary” : the secretary of the Ordre des ingénieurs forestiers du Québec ;

(b) “records” : the records, books and registers which a forest engineer must keep in the practice of his profession ;

(c) “transferee” : the forest engineer to whom a forest engineer’s records are transferred upon a permanent cessation of practice ;

(d) “provisional custodian” : the forest engineer to whom a forest engineer’s records are entrusted during a temporary cessation of practice.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.04.** Nothing in this Regulation must be interpreted as excluding the use of data processing or any other technical means for the preservation of records.

**1.05.** In the case of a forest engineer who is a member of or an employee of a partnership of forest engineers or an employee of a physical or moral person, this Regulation shall not apply to the records of such partnership or employer which the forest engineer uses in the practice of his profession. This Regulation shall apply, however, when all the members of a partnership of forest engineers cease to practise.

**1.06.** An agreement respecting the transfer or provisional custody of the records of a forest engineer who ceases to practise must be certified in writing and forwarded to the secretary.

### DIVISION II PERMANENT CESSATION OF PRACTICE

**2.01.** Subject to sections 2.02 and 2.03, when a forest engineer permanently ceases to practise his profession he must, not later than 15 days before the date fixed for the cessation of his practice :

(a) if he has found a transferee, notify the secretary by registered or certified mail that he will cease to practise his profession effective from such date and give him the name, address and telephone number of the said transferee ; or

(b) if he is unable to find a transferee, inform the secretary thereof by registered or certified mail and advise him that he will give him custody of his records on the date fixed for the cessation of practice.

**2.02.** Where a forest engineer ceases to practise his profession as a result of a permanent striking off the roll, the secretary must see to it that the forest engineer, who is struck off finds a transferee within 60 days of the final decision regarding the striking off.

If a transferee could not be found upon the expiry of such period, custody of the records of the forest engineer who is struck off shall be entrusted to the secretary.

**2.03.** Upon the death of a forest engineer the secretary must, as soon as he is notified thereof, see to it that the assigns of the said deceased forest engineer find a transferee as soon as possible.

**2.04.** The transferee or the secretary, as the case may be, must, within 30 days following the date on which he takes possession of the records of a forest engineer who has permanently ceased to practise :

(a) notify, in writing, the clients of the said forest engineer :

i. of the fact that he is in possession of the latter’s records ;

ii. of his address, telephone number and office hours ; and

iii. of their right to consult another forest engineer ;

(b) cause to be published twice, at 10 days interval, in at least one French language daily newspaper and, where applicable, in at least one English language daily newspaper circulated in the region where such forest engineer practised his profession, an advertisement indicating his address, telephone number and office hours and notifying the public that he has possession of the said forest engineer's records.

The transferee must forward to the secretary a copy of the advertisement contemplated in subparagraph *b* of the first paragraph.

**2.05.** The transferee or the secretary, as the case may be, must respect the right of a person to take cognizance of the documents, which concern him in any record made in his respect and to obtain copies of such documents. The expenses for the obtainment of such copies shall be paid by the person requesting them.

**2.06.** When the secretary has custody of the records of a forest engineer who has permanently ceased to practise his profession, he may, at any time, after consulting the said forest engineer, entrust such records to a transferee.

**2.07.** While he has custody of the records of a forest engineer who has permanently ceased to practise his profession, the secretary must take the necessary preservation measures in order to safeguard the interests of the said forest engineer's clients.

**2.08.** Subject to section 2.06, the secretary must keep the records he has received under this Division for a period of not less than 5 years.

### **DIVISION III TEMPORARY CESSATION OF PRACTICE**

**3.01.** Subject to section 3.02, when a forest engineer temporarily ceases to practise his profession, he must, not later than 15 days before the date fixed for the cessation of practice :

(a) if he has found a provisional custodian, notify the secretary by registered or certified mail that he is temporarily ceasing to practise his profession effective from such date, informing him of the date on which he intends to resume practising his profession together with the name, address and telephone number of the provisional custodian ; or

(b) if he has not found a provisional custodian, inform the secretary thereof by registered or certified mail and notify him that he will give custody of his records to him on the date fixed for the cessation of practice.

**3.02.** When a forest engineer ceases to practise his profession as a result of a temporary striking off the roll, the secretary must see to it that the forest engineer who is struck off find a provisional custodian within 15 days of the expiry of the time allowed for appeal or of the final decision regarding the striking off.

When a provisional custodian could not be found upon the expiry of the said period, custody of the records of the forest engineer who is struck off shall be entrusted to the secretary.

**3.03.** The provisional custodian must communicate to the clients of the forest engineer whose records he has custody of, the pertinent information respecting the progress of their record, keep these records up to date, and take the other necessary preservation measures in order to safeguard the interests of the said forest engineer's clients.

**3.04.** Section 2.04 applies *mutatis mutandis* to this Division except in the case where a forest engineer ceases to practise as a result of a temporary striking off lasting less than 6 months.

**3.05.** Sections 2.05 to 2.07 apply *mutatis mutandis* to this Division.

**3.06.** The secretary or the provisional custodian, as the case may be, must return his records to the forest engineer immediately upon termination of the period of temporary cessation of practice.

**3.07.** A forest engineer who no longer wishes to resume the practice of his profession during or after the expiry of the period in which he has temporarily ceased to practise must comply with Division II.





c. I-10, r.6

## **Regulation respecting terms and conditions for election to the Bureau of the Ordre des ingénieurs forestiers du Québec**

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, the word “region” means one of the regions within the meaning of the Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs forestiers du Québec (c. I-10, r.14).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II TERM OF OFFICE AND ROTATION**

**2.01.** The president shall be elected for a term of one year and the directors for a term of 2 years.

**2.02.** For the purposes of alternating representation on the Bureau in the various electoral regions, the number of directors to be elected shall be according to the following distribution :

- (a) Québec region : 3 directors shall be elected each year ;
- (b) North-Western – New-Québec, Outaouais, Trois-Rivières : 1 director shall be elected in each region every second year on odd-numbered years ;
- (c) Lower-St. Lawrence, Gaspésie Region, North Shore, Eastern Townships - Montréal, Saquenay - Lac-Saint-Jean : 1 director shall be elected every second year on even-numbered years.

### **DIVISION III ELECTION PROCEDURE**

**3.01.** Between the 45th and the 60th day preceeding the date of the closing of the poll, the secretary shall send to each member of the Ordre des ingénieurs forestiers du Québec (Order) a list of the members of the region in which he principally practises his profession together with a nomination paper.

**3.02.** The deadline for the receipt of nomination papers, on the last day on which they may be received by the secretary, is fixed at 18 h.

**3.03.** A member shall not sign more nomination papers than there are offices of director to be filled for his region. A signature appearing a number of nomination papers in excess of the number of offices of director to be filled shall be struck off all papers.

**3.04.** Upon receipt of the nomination paper duly completed, the secretary shall give an official receipt to the candidate in person or send it to him by mail. Such receipt shall attest to the validity of the nomination paper.

**3.05.** In addition to the documents described in section 69 of the Professional Code (R.S.Q., c. C-26), the secretary shall, at least 15 days prior to the date of the closing of the poll, send to each member of the Order a brief curriculum vitae of each candidate indicating in particular his age, the date of his admission and, where applicable, his principal activities within the Order.

**3.06.** The ballot-paper certified by the secretary must contain the following data and information :

- (a) the name and graphic sign of the Order ;
- (b) the year of the election ;
- (c) the identification of the region ;
- (d) the names in alphabetical order of the candidates for the offices of director in the region in which the member principally practises his profession ;
- (e) the number of seats to be filled in the region ;
- (f) the date and hour of the closing of the poll.

**3.07.** An elector may obtain a new ballot-paper from the secretary if the first ballot-paper sent to him is lost or otherwise unusable, provided such member makes a sol-

emn declaration in writing certifying that his ballot-paper is lost or unusable.

**3.08.** The poll shall terminate between 1 April and 1 June, on the date and at the hour determined by the Bureau prior to 1 January each year.

**3.09.** The scrutineers shall be appointed from among the members of the Order.

**3.10.** The counting of the votes shall be done at the corporate seat of the Order.

**3.11.** Every ballot-paper shall be void :

(a) on which the voter casts his vote otherwise than by a cross ;

(b) which contains more crosses than the number of seats to be filled in the region ;

(c) which is not certified by the secretary ;

(d) which is spoiled, erased or which contains any identification mark of the elector ;

(e) which is not returned in the envelope provided by the secretary and on which the word "ELECTION" is written.

**3.12.** The secretary's decision respecting the validity of a ballot-paper shall be final.

**3.13.** The secretary shall declare elected the candidates who have obtained the most votes ; he shall have the results of the vote countersigned by the scrutineers.

**3.14.** Immediately after the election of the candidates, the secretary shall draw up under his signature a general report of the election and of the result of the vote.

**3.15.** The secretary shall send a copy of the report referred to in section 3.14 to each candidate.

**3.16.** The secretary must also make a detailed report of the election at the first meeting of the Bureau following the election.

**3.17.** Where, during the election period, the secretary is unable to act for any reason deemed sufficient by the Bureau, the latter shall designate a member of the Order to replace the secretary. The person thus designated shall assume, for the purposes of the election, all the rights and obligations of the secretary whom he replaces.

---

O.C. 4568-75, (1975) 107 O.G.II, 3577 and 5459

O.C. 1327-76, (1976) 108 O.G.II, 2827



c. I-10, r.7

**Regulation respecting equivalence standards for diplomas granted by educational institutions outside Québec for purposes of the Ordre des ingénieurs forestiers du Québec**

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 94)

**DIVISION I  
GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following expressions mean :

(a) “credit” : the quantitative value allotted to a student’s compulsory work load, one credit being equal to 45 hours of attendance at a class or of personal work ;

(b) “equivalence” : the fact that a candidate’s level of knowledge is equivalent to that of the holder of a diploma recognized as giving access to a permit, as attested by a diploma recognized by the administrative committee ;

(c) “forest sciences” : the aggregate mathematical, physical, biological and economic sciences applied to the forest and pertaining, in particular, to the management, protection, exploitation and economy of forest, the ecology of Québec forests, forest mensuration, silviculture, technology and wood sciences ;

(d) “secretary” : the secretary of the Ordre des ingénieurs forestiers du Québec (Order) ;

(e) “committee of examiners” : the committee set up under section 8 of the Forest Engineers Act (R.S.Q., c. I-10).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** A copy of this Regulation must be sent to each candidate who wishes to have the equivalence of a diploma determined.

**DIVISION II  
RECOGNITION OF EQUIVALENCE**

**2.01.** The administrative committee shall recognize the equivalence of a diploma issued by an educational establishment situated outside Québec on the basis of the committee of examiners’ report establishing the equivalence in each particular case.

**2.02.** The committee of examiners shall, upon request, furnish the administrative committee with all the documents necessary for recognizing the equivalence of diplomas issued by educational institutions of the university level situated outside Québec.

**2.03.** A candidate who wishes to have the equivalence of his diploma examined must :

(a) furnish his academic record to the secretary, including a description of the courses taken and, where applicable, an attestation of his pertinent experience ; these documents must be either in French or in English ;

(b) pay to the Order a fee of 25 \$ in the case contemplated in section 3.01 and of 50 \$ in the case contemplated in section 3.02 ;

(c) complete the application form in Schedule 1 and send it to the secretary of the Order.

**DIVISION III  
STANDARDS OF EQUIVALENCE**

**3.01.** A candidate who holds an undergraduate diploma in forest sciences issued by a university or an institution for higher education situated outside Québec shall be granted an equivalence if he :

(a) obtained such diploma after completing studies comprising at least 120 credits in forest sciences ; and

(b) has passed an oral or written examination, according to the candidate’s choice, pertaining to his knowledge of the forest laws and regulations of Québec.

**3.02.** A candidate who holds an undergraduate diploma issued by a university or institution for higher education situated outside Québec in a field other than forest sciences, shall be granted an equivalence if :

(a) he holds a graduate or post-graduate diploma ;

(b) his entire programme of university or higher studies comprised at least 120 credits in forest sciences ;

(c) he has passed an oral or written examination, according to the candidate's choice, pertaining to his knowledge of the forest laws and regulations of Québec.

**3.03.** Notwithstanding paragraphs *a* of section 3.01 and *b* of section 3.02, if the diploma which is the subject of an application for equivalence has been obtained 5 years or more before such application, the equivalence may be refused if the knowledge acquired by the candidate no longer corresponds, due to developments in the profession, to what is being presently taught.

However, the equivalence must be recognized if the pertinent work experience of the candidate and the training he has been able to acquire since, have enabled him to attain the required level of knowledge.

#### DIVISION IV

#### MISCELLANEOUS PROVISIONS

**4.01.** Within 15 days, following its decision not to recognize an equivalence, the administrative committee must inform each candidate in writing of the programme of studies, forest work or examinations to be passed to enable him to obtain such equivalence in view of his present level of knowledge.

**4.02.** To obtain a permit to practise, the candidate must also comply with all the terms and conditions set forth in the Regulation respecting certain terms and conditions for permits to be issued by the Ordre des ingénieurs forestiers du Québec (c. I-10, r.4).

#### SCHEDULE 1

(s. 2.03)

#### ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC

##### Application form

Name of candidate .....

Home address (in full) .....

Place of birth (locality, country) .....

Date of birth .....

Present employer .....

Address of employer .....

Present position .....

If you are not a Canadian citizen, what is your legal status in Canada ?  
.....

Date of your admission to Canada .....

Have you applied for Canadian citizenship ?

If yes, furnish proof.

If you are a naturalized Canadian citizen, please include supporting documents.

University studies (undergraduate) :

| University | Duration           | Diploma obtained | Date |
|------------|--------------------|------------------|------|
| .....      | From..... to ..... |                  |      |
| .....      | From..... to ..... |                  |      |

University studies (graduate and postgraduate) :

| University | Duration           | Diploma obtained | Date |
|------------|--------------------|------------------|------|
| .....      | From..... to ..... |                  |      |
| .....      | From..... to ..... |                  |      |

Positions and responsibilities :

Give a detailed account of the work you have accomplished as forester since your graduation, the persons for whom you have worked, the duration of each employment  
.....  
.....  
.....

Additional information : honorary degrees, publications, etc.  
.....  
.....  
.....

Date .....

Signature .....

Return this form duly completed to :

Ordre des ingénieurs forestiers du Québec



c. I-10, r.8

## Regulation respecting the procedure for conciliation and arbitration of accounts of forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 88 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “secretary” : the secretary of the Ordre des ingénieurs forestiers du Québec (Order) ;
- (b) “forest engineer” : the member of the Order whose account is the object of a dispute with a client ;
- (c) “council” : the council for the arbitration of accounts set up under Division III ;
- (d) “syndic” : the syndic, assistant syndic or one of the associated syndics of the Order.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II CONCILIATION

**2.01.** The syndic shall forward a copy of this Regulation to every person who so requests.

**2.02.** A client who has a dispute with a forest engineer with respect to the amount of an account for professional services must, before seeking arbitration, apply for conciliation by the syndic by forwarding him by registered or certified mail the form in Schedule 1 duly completed.

**2.03.** The application for conciliation must be sent before the day on which the action for a claim concerning

the account contested is served by the forest engineer upon the client.

**2.04.** Within 5 days from the date on which he receives the application for conciliation, the syndic shall forward to the forest engineer a copy of such application by registered or certified mail.

**2.05.** The syndic shall proceed with the conciliation in the manner he deems most appropriate.

**2.06.** The syndic shall send a report of his conciliation to both parties as soon as possible and not later than 30 days from the date of receipt of the application for conciliation.

**2.07.** Where the conciliation does not result in agreement between the parties, the client may, within 15 days from the date of receipt of the syndic’s report or, in default of such report, within 45 days from the date of receipt of his application for conciliation, have recourse to arbitration in accordance with Division III.

### DIVISION III ARBITRATION

#### *§1. Submission to arbitration*

**3.01.01.** A client shall apply for arbitration by filing with the secretary 2 copies of a “submission to arbitration” drafted in the form prescribed in Schedule 2, duly completed and bearing his signature.

**3.01.02.** Within 5 days from the receipt of the application for arbitration, the secretary shall forward to the forest engineer, by registered or certified mail, a copy of the submission to arbitration signed by the client.

**3.01.03.** Within 10 days from the receipt of such copy, the forest engineer shall sign it and return it to the secretary.

#### *§2. Formation of council*

**3.02.01.** In order to settle the dispute between the client and the forest engineer, the Bureau shall set up an arbitration council composed of 3 members of the Order and shall designate a chairman from among them. The Bureau shall also appoint a clerk to assist the council in the exercise of its functions.

**3.02.02.** The clerk shall notify the arbitrators and the parties of the formation of the council.

**3.02.03.** A motion for recusation of an arbitrator shall only be made for one of the causes set forth in article 234 of the Code of Civil Procedure (R.S.Q., c. C-25) and must be forwarded in writing to the clerk, arbitrators and the other party within 10 days from the day on which the party who invokes it becomes aware of the cause for recusation.

The Bureau shall decide on the motion for recusation and, where applicable, designate a new arbitrator.

**3.02.04.** Before acting, the arbitrators must take the oath or make the affirmation of discretion perscribed in Schedule II to the Professional Code.

**3.02.05.** In the case of the death or inability to act of one of the arbitrators, the others shall terminate the matter and their decision shall be valid. In the event that the chairman dies or is unable to act, the Bureau shall appoint a chairman from among the 2 other arbitrators of the council.

### §3. Hearing

**3.03.01.** The chairman of the council shall fix the date, hour and place of the hearing. The clerk shall notify the arbitrators and parties in writing at least 10 days prior to that date.

**3.03.02.** The council may ask each party to submit, within a given time limit, a statement of his pretensions with documents in support thereof.

**3.03.03.** The council shall convene the parties, hear them, receive their evidence or, if they offer none, record their default.

**3.03.04.** The council shall proceed with dispatch to the hearing of the dispute according to the procedure and mode of evidence it deems appropriate.

**3.03.05.** The evidence shall not be recorded unless the council or one of the parties so requests. In the latter case, such party shall assume the cost thereof.

**3.03.06.** The clerk shall draw up the minutes of the hearing and have them signed by the arbitrators.

The minutes shall constitute *prima facie* proof of their content.

**3.03.07.** Articles 945 and 947 of the Code of Civil Procedure shall apply *mutatis mutandis* to the arbitration held pursuant to this Regulation.

### §4. Award

**3.04.01.** The council must render its decision within 60 days following the end of the hearing, unless the parties agree in writing to extend that time period.

**3.04.02.** The council decides as arbitrator and renders the decision it considers most appropriate.

**3.04.03.** The decision shall be rendered by the majority of the members of the council; in default of a majority, the decision shall be taken by the chairman.

The decision must be well-founded and signed by the arbitrators subscribing thereto; if an arbitrator refuses to sign it, the others must make mention thereof and the decision shall be as valid as if it had been signed by all.

The clerk shall forward the decision to the parties without delay.

**3.04.04.** The expenses incurred by the parties for the holding of the arbitration shall be assumed by each of them respectively and cannot be claimed by the adverse party.

**3.04.05.** The decision must adjudge on the arbitration fees.

The total amount of the arbitration fees shall in no case exceed 10% of the amount which is the object of the arbitration as fixed in section 3 of the submission to arbitration.

Where an agreement is reached between the parties before the decision of the council is rendered, the latter shall nevertheless adjudge on the arbitration fees in accordance with this section.

**3.04.06.** The decision is final.

**3.04.07.** The complete record of arbitration is filed with the secretary who, unless explicitly authorized by the parties, shall issue a copy thereof in whole or in part only to the latter, their attorney, the syndic and members of the Bureau.

## SCHEDULE 1

(s. 2.02)

### APPLICATION FOR CONCILIATION

I, the undersigned, .....  
(name and address)

.....  
 in person or (where applicable) representing .....  
 ..... for the purposes of this ap-  
 plication, as attested to by the authorization annexed  
 hereto, being duly sworn, declare (or solemnly declare) :

1. .... claims from me  
 (name of forest engineer)

the sum of ..... for professional services rendered  
 between ..... and ..... as at-  
 tested to by the account a copy of which is annexed  
 hereto ;

2. I refuse to pay this account for the following rea-  
 son(s) : .....

.....  
 but (where applicable) I acknowledge that I owe the sum  
 of ..... for the professional services referred to in  
 such account ;

3. I apply for conciliation by the syndic pursuant to  
 Division II of the Regulation respecting the procedure for  
 conciliation and arbitration of accounts of forest engineers  
 (R.R.Q., c. I-10, r.8), of which I declare having received a  
 copy and taken cognizance.

Sworn to or solemnly declared before me

at .....

this ..... 19..

And I have signed

.....  
 (signature of client or his duly authorized representative)

.....  
 (Commissioner for oaths)

## SCHEDULE 2

(s. 3.01.01)

### SUBMISSION TO ARBITRATION

Entered into by :

.....  
 (name and address)

in person or (where applicable) representing .....  
 ..... for the purposes of this sub-  
 mission, as attested to by the authorization annexed  
 hereto, hereinafter referred to as “party of the first part”,  
 and

.....  
 (name and address)

member of the Ordre des ingénieurs forestiers du Québec,  
 hereinafter referred to as “party of the second part”, who  
 make the following declarations and agreements :

1. The party of the second part claims from the party  
 of the first part the sum of ..... for professional ser-  
 vices rendered between ..... and, .....  
 ....., as attested to by the account a copy of which  
 is annexed hereto ;

2. The party of the first part refuses to pay this ac-  
 count for the following reason(s) : .....

.....  
 but (where applicable) the party of the first part acknowl-  
 edges that he owes the sum of ..... for the profes-  
 sional services referred to in such account ;

3. The dispute between the parties bears on the entire  
 account or (where applicable) on that part of the account  
 which exceeds that which the party of the first part ac-  
 knowledges that he owes to the party of the second part,  
 namely the sum of ..... ;

4. The dispute between the parties will be settled by  
 arbitration held in accordance with Division III of the  
 Regulation respecting the procedure for conciliation and  
 arbitration of accounts of forest engineers  
 (R.R.Q., c. I-10, r.8), of which the parties declare having  
 received a copy and taken cognizance ;

5. The party of the first part renounces to the benefit  
 of any time elapsed for the purposes of the right to the pre-  
 scription ;

6. The party of the second part undertakes, for the du-  
 ration of the arbitration, not to claim before the civil  
 courts that part of the account which is the object of the  
 dispute ;

7. The arbitrary decision binds the parties and the  
 rules set forth in Book VII of the Code of Civil Procedure  
 (R.S.Q., c. C-25) shall apply to its enforcement ;

8. This submission may only be annulled with the writ-  
 ten consent of the parties.

.....  
 (signature of client or his duly authorized representative)

Signed at .....

this ..... 19..

.....  
 (signature of forest engineer)

Signed at .....  
this ..... 19...

---

O.C. 645-76, (1976) 108 O.G.II, 2335





c. I-10, r.9

## **Regulation respecting the procedure of the professional inspection committee of forest engineers**

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 90)

### **DIVISION I DEFINITIONS AND INTERPRETATION**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “committee” : the professional inspection committee ;

(b) “Order” : the Ordre des ingénieurs forestiers du Québec ;

(c) “records” : the records, books and registers relating to the practice of the profession by a forest engineer and including :

i. among the records, books and registers of his employer or colleagues, the documents in which he has in fact collaborated ; and

ii. any property that has been entrusted to him by a client ;

(d) “investigator” : the committee, one of its members or a person authorized to assist the committee in the exercise of its functions.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II THE COMMITTEE**

**2.01.** The committee is composed of 5 members appointed by the Bureau from among the forest engineers who have been practising for at least 3 years, including the secretary of the Order.

**2.02.** The quorum of the committee shall be 3 members and it shall hold its sittings on the dates and at the places determined by it or by its chairman.

**2.03.** The Bureau of the Order designates the secretary of the committee.

**2.04.** The office of the committee is situated at the corporate seat of the Order. All the minutes, reports and other documents of the committee are kept at the said office.

### **DIVISION III DRAWING UP OF A PROFESSIONAL RECORD**

**3.01.** As its activities progress, the committee shall draw up and keep up-to-date a professional record for each forest engineer who is the object of an inspection under this Regulation.

**3.02.** The professional record contains a summary of the forest engineer’s academic qualifications and experience as well as all the records pertaining to the inspection of which he is the object under this Regulation.

**3.03.** A forest engineer is entitled to consult his record and to obtain a copy thereof.

### **DIVISION IV GENERAL SUPERVISION OF THE PRACTICE OF THE PROFESSION**

**4.01.** The committee shall supervise the practice of the profession by the forest engineers according to the programme established by it.

**4.02.** Each year, the Bureau shall publish the committee’s general supervision programme in the bulletin of the Order.

**4.03.** At least 15 days before the date fixed for the inspection of a forest engineer’s records by an investigator, the committee shall, through its secretary, send the forest engineer in question, by registered or certified mail, a notice in accordance with the form in Schedule A.

**4.04.** If a forest engineer cannot receive an investigator on the prescribed date, he must, upon receipt of the notice, notify the secretary of the committee and decide on another date with him.

**4.05.** When an investigator ascertains that the forest engineer was unable to take cognizance of the notice re-

ferred to in section 4.03, he shall so inform the committee which shall fix a new date for the verification and notify the forest engineer thereof.

**4.06.** An investigator must, if so required to do, submit a certificate attesting to his qualifications, signed by the secretary of the committee.

**4.07.** The forest engineer whose records are the object of verification may be present or be represented by a mandatory.

**4.08.** If he has reason to believe that the committee should subject a forest engineer to special inquiry, the investigator shall draw up a verification report and forward it to the committee for study within 15 days following his verification.

#### **DIVISION V SPECIAL INQUIRY INTO THE COMPETENCE OF A FOREST ENGINEER**

**5.01.** At the request of the Bureau or on its own initiative, the committee or one of its members shall make a special inquiry into the competence of a forest engineer, or designate an investigator for such purpose.

**5.02.** (1) At least 5 clear days before the date of the special inquiry, the committee shall, through its secretary, send to the forest engineer in question, by registered or certified mail, a notice in accordance with the form in Schedule B.

(2) Notwithstanding subsection 1 where the sending of a notice to the forest engineer could jeopardize the objects for which a special inquiry is to be held, the committee may authorize an investigator to make such inquiry without such notice.

**5.03.** An investigator may give the employer, representative or employee of a forest engineer notice of the order to allow him access to the records of that forest engineer.

**5.04.** Where records are held by a third party, the forest engineer must, at the investigator's request, authorize the latter to take cognizance or a copy thereof.

**5.05.** An investigator may request that a person who makes a declaration to him relative to an inquiry attest such declaration under oath or by solemn affirmation.

**5.06.** If the forest engineer refuses to receive an investigator, the latter shall immediately notify the syndic.

**5.07.** The investigator shall draw up a report and forward it to the committee for study within 30 days after termination of his inquiry.

**5.08.** Sections 4.06 and 4.07 shall apply *mutatis mutandis* to an inquiry held under this Division.

#### **DIVISION VI RECOMMENDATIONS OF THE COMMITTEE**

**6.01.** Where the committee, after study of an investigator's report, has reason to believe that it is not expedient to recommend to the Bureau that a forest engineer be required to serve a period of refresher training and that the right of such forest engineer to engage in professional activities during such period be limited, it shall notify the Bureau and the forest engineer in question within 15 days following its decision.

**6.02.** Where the committee, after study of an investigator's report, has reason to believe that it is expedient to recommend to the Bureau that a forest engineer be required to serve a period of refresher training and that the right of such forest engineer to engage in professional activities during such period be limited, it must permit the forest engineer in question to present a full and complete defence relative to the appraisal of his competence.

**6.03.** For such purpose, the committee shall convene the forest engineer and send him, by registered or certified mail, 15 days before the date fixed for the hearing, the following information and documents :

- (a) a notice specifying the date and hour of the hearing ;
- (b) a statement of the facts and reasons for convening him before the committee ; and
- (c) a copy of the report made by the investigator concerning him.

**6.04.** A forest engineer or witness summoned before the committee may be assisted by an advocate.

**6.05.** The committee shall receive the oath or solemn affirmation of the forest engineer and the witnesses through the intermediary of a commissioner for oaths.

**6.06.** The hearing shall be held *in camera* unless the committee, at the request of the forest engineer, considers that it is in the public interest that it not be held in this manner.

**6.07.** The committee may proceed *ex parte* if the forest engineer does not appear on the date and at the hour prescribed.

**6.08.** The depositions shall be recorded at the request of the forest engineer or of the committee.

**6.09.** (1) The committee and the forest engineer shall pay their own costs, with the exception of recording expenses which shall be shared equally between them.

(2) Notwithstanding subsection 1, where the recording of depositions is made at the request of the committee, the latter shall assume the expenses thereof.

**6.10.** In its recommendations concerning a forest engineer, the committee shall take into account the type of professional activities in which the forest engineer is generally engaged.

**6.11.** The recommendations of the committee are made by the majority of its members within 90 days after the end of the hearing. The reasons shall be given on which they are based, signed by the members of the committee who concurred in them and forwarded to the Bureau and the forest engineer in question without delay.

**6.12.** The committee may also make recommendations to the Bureau on the continuing refresher training periods organized by the Order for its members.

**6.13.** When the committee has reason to believe that a complaint within the meaning of section 116 of the Professional Code (R.S.Q., c. C-26), might be laid against a forest engineer, it shall notify the syndic of the Order.

## DIVISION VII DECISION OF THE BUREAU

**7.01.** The Bureau shall study the recommendations of the committee at the first meeting held following their receipt; it shall take the decision it deems appropriate and notify the forest engineer and the committee as soon as possible.

**7.02.** The decision shall be final and the forest engineer is bound to comply therewith.

## SCHEDULE A

(s. 4.03)

### ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC

#### PROFESSIONAL INSPECTION COMMITTEE

##### Notice of verification

Notice is given that, within the framework of the programme for general supervision of the practice of the profession, an investigator from our committee will verify your records, books and registers on . . . . .

19... at . . . . . h.

Signed at . . . . .

on . . . . . 19...

*The professional inspection committee,*

Per : . . . . .  
Secretary of the committee

## SCHEDULE B

(s. 5.02)

### ORDRE DES INGÉNIEURS FORESTIERS DU QUÉBEC

#### PROFESSIONAL INSPECTION COMMITTEE

##### Notice of special inquiry

Notice is given that, at the request of the Bureau (or on its own initiative), the committee has designated an investigator to make a special inquiry into your professional competence on . . . . .

19... at . . . . . h.

Signed at . . . . .

on . . . . . 19...

*The professional inspection committee*

Per : . . . . .  
Secretary of the committee



c. I-10, r.10

## Regulation respecting advertising by forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 92 of the Professional Code (R.S.Q., c. C-26).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** The items that a forest engineer may include in his public advertisements and the conditions under which he may advertise are those described in this Regulation.

**1.04.** In this Regulation, unless the context indicates otherwise, the word “billboard” means a sign located on a worksite indicating the names of the persons who participate in the work on that site.

### DIVISION II PROFESSIONAL CARD

**2.01.** A forest engineer shall not enter on his professional card anything other than :

- (a) his name ;
- (b) his titles sanctioned by a diploma ;
- (c) his profession and, where applicable, his membership in another professional corporation ;
- (d) his function ;
- (e) the name of his employer, where applicable ;
- (f) where applicable, the firm name of the partnership to which he belongs ;
- (g) the sign or initials of his employer or the partnership to which he belongs ;

(h) his office address, the telephone numbers of his office and residence, his teleprinter numbers ;

(i) the graphic sign of the Ordre des ingénieurs forestiers du Québec (Order).

**2.02.** The professional card shall not measure more than 6 centimetres in width by 11 centimetres in length.

### DIVISION III INFORMATION MEDIA

**3.01.** A forest engineer may publish or allow to be published in newspapers, magazines, periodicals, directories or in any other printed matter an advertisement containing all or part of that which is indicated in section 2.01. The said advertisement shall not, however, exceed one square decimetre and may not appear more than once in the same issue of a newspaper, magazine, periodical, directory or other printed matter.

**3.02.** At the time of a change of partners, the opening of his office, his taking up a position in an existing office, his first entry on the roll of the Order or upon his appointment to a post connected with the practice of the profession, a forest engineer may publish a notice to that effect together with his photograph and certain biographical data in newspapers, magazines, periodicals, directories or other printed matter.

This advertisement may not appear more than once in the same issue of a newspaper, magazine, periodical, directory or other printed matter, nor in more than 2 issues of the same newspaper, magazine, periodical, directory or other printed matter.

The photograph authorized in this section shall not exceed 64 square centimetres.

**3.03.** A forest engineer may publish or allow to be published in newspapers and technical magazines articles describing the work in which he has participated.

**3.04.** A forest engineer may participate in a radio or television programme dealing with a subject related to the practice of the profession.

### DIVISION IV STATIONERY

**4.01.** A forest engineer may enter on his stationery all or part of that which is indicated in section 2.01. He may

also enter the name of a forest engineer with whom he practises in a partnership and the name of a member of another professional corporation recognized by the Professional Code if the profession of that member is mentioned.

## **DIVISION V**

### **ADVERTISING ON WORK PREMISES**

**5.01.** A forest engineer may post up inside or outside his office a non-luminous sign containing all or part of that which is indicated in section 4.01. Such sign shall not exceed 25 square decimetres.

**5.02.** A forest engineer may, on the premises of a project under way and in which he participates, post up a sign not exceeding 1,1 square metres and containing all or part of that which is indicated in section 4.01. He may, in addition, mention the field of his professional activities with respect to that project.

**5.03.** A forest engineer may enter on the billboard of the site on which he practises his professional activities all or part of that which is indicated in section 4.01. He may, in addition, indicate the field of his professional activities with respect to that project.

**5.04.** A forest engineer may write on the doors or on the rear panell of a vehicle which he uses exclusively for professional activities the items set forth in paragraphs *a*, *c*, *e*, *f*, *g* and *i* of section 2.01.

## **DIVISION VI**

### **MISCELLANEOUS PROVISIONS**

**6.01.** A forest engineer may publish a booklet containing information on his professional experience and the organization of his office for distribution to prospective clients.

**6.02.** The name of a partnership may include the name of a forest engineer who has died or who has left the partnership during a period which does not exceed his death or departure by 6 months, except, in the latter case, if such forest engineer is part of another partnership.

**6.03.** When the forest engineer reproduces the graphic sign of the Order for his advertising purposes, he must ensure that such sign complies with the original kept by the secretary and that it does not exceed 25 square decimetres.



c. I-10, r.11

## Regulation respecting refresher training periods for forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under paragraph *j* of section 94 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following terms mean :

(a) “training period” : a refresher training period contemplated by this Regulation ;

(b) “trainee” : a forest engineer required to serve a training period ;

(c) “tutor” : a person responsible for verifying whether a training period or part of training period is in compliance with the objectives and terms and conditions determined by the Bureau.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II TRAINING PERIOD

**2.01.** The Bureau may, if it considers that the level of competence of a member does not meet the standards required for the protection of the public, oblige a forest engineer to serve a training period where :

(a) his name is entered on the roll more than 5 years after he has obtained his permit or more than 5 years after the date on which he was entitled to the issuance of such permit ;

(b) his name is re-entered on the roll after failing to be entered thereon for more than 5 years ;

(c) his name is re-entered on the roll after having been struck off for a period of more than 5 years ;

(d) he is the subject of a recommendation to that effect by the professional inspection committee or the committee on discipline pursuant to section 113 or 160 of the Professional Code ;

(e) he has served a training period which, in virtue of section 2.10, is not considered to be in conformity with the objectives and the terms and conditions determined by the Bureau.

**2.02.** A training period may not be prescribed more than 90 days from the time when a forest engineer is liable to be required to serve it.

**2.03.** A training period may in particular consist of one or more of the following activities :

(a) a practical training period ;

(b) studies ;

(c) courses ;

(d) research work.

**2.04.** A training period may not exceed 1 000 hours, nor extend over a period of more than 12 consecutive months.

**2.05.** The Bureau’s decision to oblige a forest engineer to serve a training period must specify the objectives, duration and terms and conditions of that training period.

**2.06.** The Bureau shall determine the place and time when the training period will be held and, where necessary, designate one or several tutors.

**2.07.** A tutor shall submit a report to the Bureau within 5 days after completion of his mandate stating, with reasons in support thereof, whether the trainee has acted, while under his supervision, in conformity with the objectives and terms and conditions determined by the Bureau.

**2.08.** The trainee or his tutor may be required to submit additional reports to the Bureau on the dates determined by the latter.

**2.09.** The tutor must also send the trainee a copy of the report that he submits to the Bureau pursuant to sections 2.07 or 2.08.

**2.10.** After examination of each of the reports required in virtue of sections 2.07 and 2.08, the Bureau shall decide, within 20 days after completion of the training period, whether it is in compliance with the objectives and terms and conditions it has determined.

### **DIVISION III RESTRICTION OF PROFESSIONAL ACTIVITIES**

**3.01.** The Bureau may, if it considers necessary for the protection of the public, restrict the trainee's right to practise during all or part of the training period, in any of the following ways :

(a) by determining when and where he is authorized or, on the contrary, he is not authorized to practise ;

(b) by determining the professional capacity in which he is authorized or, on the contrary, he is not authorized to act ;

(c) by requiring that the professional acts that he is authorized to perform or certain professional acts be performed under the supervision of another forest engineer or group of forest engineers.

**3.02.** The Bureau's decision to restrict a trainee's right to practise must be made known to his employer, where applicable.

### **DIVISION IV DECISIONS OF THE BUREAU**

**4.01.** Before prescribing a training period, restricting a trainee's right to practise or deciding that a completed training period is not in compliance with the objectives and terms and conditions determined by the Bureau, the latter must give the forest engineer concerned the opportunity to be heard. The Bureau must give the forest engineer a written notice of at least 5 days to this effect before the date of the hearing.

**4.02.** The reasons for a decision prescribing a training period, restricting a trainee's right to practise, or ruling on the validity of a completed training period must be given in writing and served on the forest engineer in accordance with the Code of Civil Procedure (R.S.Q., c. C-25), or sent to him by registered or certified mail.

**4.03.** The Bureau's decision prescribing a training period or restricting a trainee's right to practise shall take effect 30 days after being sent to or served on the latter.

**4.04.** During the training period, the Bureau may, following a duly reasoned request by the trainee transmitted to his tutor, reduce the duration and requirements of the

training period and, where applicable, reduce the conditions of restriction of the trainee's right to practise.

**4.05.** A forest engineer is required to comply with every decision of the Bureau rendered in accordance with this Regulation.

---

O.C. 2055-76, (1976) 108 O.G.II, 4139

O.C. 668-77, (1977) 109 O.G.II, 1243



c. I-10, r.12

## Tariff of fees of forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26)

**1.** Unless different and more advantageous agreements have been made, the forest engineer shall choose one or the other of the following methods, to calculate his professional fees :

(a) **hourly method** : the forest engineer may calculate his fees on an hourly basis. In this case, the hourly tariffs should not be lower than the following tariffs :

for a regular day (6 hours) . . . . . 125 \$

for each additional hour . . . . . 25 \$

According to this method, in the calculation of fees, all the time spent in the interest of the client either in the field, the office or elsewhere, shall be taken into account, as well as the time involved in travelling in the client's interest. In addition to the fees herein above established, the forest engineer shall be entitled to the reimbursement of :

i. all expenses incurred within the exercise of his functions on the client's behalf, including, should the occasion arise, consultation costs with another professional that he has deemed necessary ;

ii. the salaries of help required to carry out the work. Moreover, such salaries shall be increased by 150% to cover office expenses and depreciation of the required equipment ;

(b) **percentage method** : the forest engineer may, in cases of appraisals, supervision, multiple use management plans or others, calculate his tariff of fees according to a percentage of the cost of the works to be carried out. However, for preliminary studies and inquiries held to prepare plans and estimates, the tariff of fees shall be calculated according to the hourly method. In all cases, fees shall not be lower than the ones given by the calculation based on the hourly method.

For the preparation of plans and estimates, presentation of final projects, including plans and documents being part of a proposed project, descriptive plans and estimates with their justified unit prices, the whole being the overall estimate of the cost of carrying out the project, all supplementary plans, texts, drawings, sketches, studies, rough

draughts relating to the plan and all other documents basically used to call for tenders, the forest engineer shall be entitled to the following fees based on the cost of the plan or plans approved :

| Cost of work                           | Percentage |
|--|------------|
| Less than 100 000 \$ . . . . .         | 3,60       |
| 100 000 \$ to 200 000 \$ . . . . .     | 3,30       |
| 200 000 \$ to 1 000 000 \$ . . . . .   | 3,00       |
| 1 000 000 \$ to 5 000 000 \$ . . . . . | 2,70       |
| 5 000 000 \$ to 6 000 000 \$ . . . . . | 2,64       |
| 6 000 000 \$ to 7 000 000 \$ . . . . . | 2,58       |
| 7 000 000 \$ to 8 000 000 \$ . . . . . | 2,52       |
| 8 000 000 \$ to 9 000 000 \$ . . . . . | 2,46       |
| 9 000 000 \$ or more . . . . .         | 2,40       |

If he has the entire supervision of the works, the forest engineer shall be entitled in addition to the following fees based on the total cost of the approved plans :

| Cost of work                           | Percentage |
|--|------------|
| Less than 100 000 \$ . . . . .         | 6,40       |
| 100 000 \$ to 200 000 \$ . . . . .     | 5,70       |
| 200 000 \$ to 1 000 000 \$ . . . . .   | 4,00       |
| 1 000 000 \$ to 5 000 000 \$ . . . . . | 3,30       |
| 5 000 000 \$ to 6 000 000 \$ . . . . . | 3,26       |
| 6 000 000 \$ to 7 000 000 \$ . . . . . | 3,22       |
| 7 000 000 \$ to 8 000 000 \$ . . . . . | 3,18       |
| 8 000 000 \$ to 9 000 000 \$ . . . . . | 3,14       |
| 9 000 000 \$ or more . . . . .         | 3,10       |

**2.** Whatever method is used in the calculation of fees, the forest engineer, in all cases, reserves the rights to add to the client's account all justified expenses that were not provided for in the conditions of the contract or when the cost of his services were estimated.

**3.** This Tariff shall remain in force until 1 January 1984.

O.C. 4091-68, (1969) 101 O.G., 185

O.C. 3484-81, (1981) 113 G.O.II, 4128





c. I-10, r.13

## Regulation respecting the keeping of records and consulting offices by forest engineers

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made pursuant to paragraphs *c* and *d* of section 94 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “consulting office” : the place where a forest engineer provides professional services, excluding in particular the place mentioned in section 3.02 and the workroom of the employees of that forest engineer ;

(b) “client” : every person, group of persons or employer for whom the forest engineer practises his profession.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.04.** Nothing in this Regulation shall be interpreted as excluding the use of data processing or any other technical means in constituting and keeping the records of a forest engineer.

**1.05.** Division III shall apply only to the consulting office in which a forest engineer practises on his own account or for the account of a forest engineer or a partnership of forest engineers.

### DIVISION II KEEPING OF RECORDS

**2.01.** Subject to section 2.07, the forest engineer must keep in the premises where he practises his profession a record for each of his clients.

**2.02.** The forest engineer must enter the following items and information in each record :

- (a) the date of opening the record ;
- (b) the name and given names of the client, his address, telephone number, date of birth and sex ;
- (c) a summary description of the reasons for the consultation ;
- (d) a description of the professional services rendered and the date ;
- (e) the recommendations made to the client ;
- (f) the notes, correspondence and other documents relating to the professional services rendered.

**2.03.** A forest engineer must keep each record up-to-date until he ceases to render professional services to the person concerned by that record.

**2.04.** A forest engineer must keep each record for a period of at least 5 years from the date of the last service rendered.

**2.05.** A forest engineer must keep his records in a room or cabinet which is not readily accessible to the public and which may be locked by means of a key or otherwise.

**2.06.** When a client takes a document out of the record which concerns him, the forest engineer must insert a note in that record signed by the client indicating the nature of the document and the date on which it was taken out.

**2.07.** Where a forest engineer is a member of or employed by a partnership, or if he is employed by a physical or moral person, the records kept by such partnership or employer in respect of the persons concerned by the services rendered by that forest engineer shall be deemed, for the purposes of this Regulation, the latter's records if he may enter therein the items or information referred to in section 2.02 ; if he cannot do so, he must keep a record for each of these persons.

**2.08.** The forest engineer must sign or initial each entry or report that he inserts in a record in accordance with this Regulation.

### **DIVISION III**

#### **KEEPING OF CONSULTING OFFICES**

**3.01.** The forest engineer's consulting office must be so designed that the identity and conversations of the persons therein cannot be learned outside that office.

**3.02.** The forest engineer must have a waiting room near his consulting office for the purpose of receiving the persons to whom he renders professional services.

**3.03.** The forest engineer must post his permit in public view.

**3.04.** The forest engineer must place in public view in the place referred to in section 3.02 a copy of the Code of ethics of forest engineers (c. I-10, r.2) and of the Regulation respecting the procedure for conciliation and arbitration of accounts of forest engineers (c. I-10, r.8). He must also write the address of the Ordre des ingénieurs forestiers du Québec (Order) on each of these regulations.

**3.05.** Subject to sections 3.03 and 3.04, the forest engineer, in addition to decorative or utilitarian objects, may display in his consulting office and in the other premises connected with the practice of his profession only the diplomas relating to the practice of his profession.

**3.06.** The forest engineer who is absent from his consulting office for more than 5 consecutive working days must take the necessary measures to inform the persons likely to get in touch with him of the duration of his absence.



c. I-10, r.14

## **Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des ingénieurs forestiers du Québec**

Forest Engineers Act  
(R.S.Q., c. I-10)

Professional Code  
(R.S.Q., c. C-26, s. 65)

**1.** In order to ensure adequate regional representation on the Bureau of the Ordre des ingénieurs forestiers du Québec, the territory of Québec shall be divided into 8 regions :

- (a) the Lower St. Lawrence – Gaspésie region ;
- (b) the Saguenay – Lac-Saint-Jean region ;
- (c) the Québec region ;
- (d) the Trois-Rivières region ;
- (e) the Eastern Townships – Montréal region ;
- (f) the Outaouais region ;
- (g) the North Western – New Québec region ;
- (h) the North Shore region.

**2.** The territory of the Lower St. Lawrence – Gaspésie region is that of region 1 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code (c. C-26, r.8).

The territory of the Saguenay – Lac-Saint-Jean region is that of region 2 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Québec region is that of region 3 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Trois-Rivières region is that of region 4 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Eastern Townships – Montréal region is that of regions 5 and 6 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Outaouais region is that of region 7 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the North Western – New Québec region is that of regions 8 and 10 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the North Shore region is that of region 9 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

**3.** One director shall be elected to represent the Lower St. Lawrence – Gaspésie region, 1 for the Saguenay – Lac-Saint-Jean region, 6 for the Québec region, 1 for the Trois-Rivières region, 1 for the Eastern Townships – Montréal region, 1 for the Outaouais region, 1 for the North Western – New Québec region and 1 for the North Shore region.

**4.** A forest engineer shall vote in the region in which he principally practises his profession for the candidates of such region. He shall vote in addition, for a candidate for the office of president in cases where the latter is elected by a general vote.

**5.** If the president is elected by a general vote, the Bureau shall consist of 17 persons including the president.

If the president is elected by a vote of the elected directors, the Bureau shall consist of 16 persons including the president.



c. I-12.1, r.1

## Plumbing Code

An Act respecting piping installations  
(R.S.Q., c. M-7, s. 24, am. S.Q., 1975, c. 53 ; after  
consolidation : R.S.Q., c. I-12.1)

### Preamble

A plumbing system must protect the health of people,  
by :

- (1) the provision in a building of :
  - (a) a continuous supply of water, in sufficient volume and adequate temperature with proper protection against contamination ;
  - (b) an effective sewage-disposal process ;
- (2) the prevention of the return to the building of foul air from the drainage system or the sewer.

The same plumbing system shall ensure the convenience and comfort for the occupants, operate without undue noise and be installed with economy. These objectives can be attained by a proper design, a judicious choice of fixtures and materials and a qualified workmanship.

Some of the details of plumbing construction may vary, but the basic sanitary and safety principles must be maintained to protect the health of the people.

The basic principles of this Code are hereafter enunciated as basic goals and shall be used to define the intent wherever unforeseen situations arise which are not in the body of the Code or as interpretations.

Principle 1. All premises intended for human occupancy shall be provided with a supply of potable water protected against any danger of pollution.

Principle 2. Plumbing fixtures shall be supplied with water in sufficient volume and at pressure adequate to enable them to function satisfactorily and without undue noise.

Principle 3. All structures for human habitation erected after 1 April 1973 shall be equipped with hot water, piped to all fixtures used for bathing, cleansing, kitchen or laundry use.

Principle 4. Plumbing shall be designed and adjusted to use the minimum quantity of water consistent with proper performance and cleaning.

Principle 5. Devices for heating and storing water shall be so designed and installed as to guard against dangers from explosion or overheating.

Principle 6. Any drainage system shall have a connection with a sewer service within a reasonable distance. In other instances, suitable provision shall be made for disposing of the sewage by an approved method of sewage treatment and disposal.

Principle 7. Each dwelling unit shall have at least one water-closet, one lavatory, one kitchen sink and one bathtub or shower. Any other building shall supply its occupants with the sanitary accommodations essential to their personal hygiene and necessary to satisfy minimal health requirements.

Principle 8. Fixtures shall be of a smooth, water proof, resistant and easily cleaned material.

Principle 9. A drainage system shall be designed, constructed and maintained so as to prevent any backflow and assure a free flow of sewage. It shall be equipped with adequate cleanouts so arranged that the pipes may be readily cleaned and its tightness effectively verified.

Principle 10. A plumbing system shall be of durable material, free from defective workmanship and so designed and constructed as to give satisfactory service for its reasonable expected life.

Principle 11. Each fixture directly connected to the drainage system shall be equipped with a water-seal trap.

Principle 12. The drainage system shall be designed to provide an adequate circulation of air in all pipes with no danger of siphonage, aspiration, or forcing of trap seals under conditions of ordinary use.

Principle 13. Each vent terminal shall extend to the outer air and be so installed as to minimize the possibilities of clogging and the return of foul air to the building.

Principle 14. Before its regular use, any plumbing system shall be subjected to such tests as effectively disclose all leaks and defects.

Principle 15. No substance which will clog or accentuate clogging of pipes, produce explosive, toxic or noxious mixtures, shall be allowed to enter the building drainage system.

Principle 16. Proper protection shall be provided to prevent contamination of food, water and similar materials from backflow of sewage. When necessary, the fixture shall be connected indirectly with the drainage system.

Principle 17. No water closet, urinal, lavatory, bathtub, or shower shall be located in a room or compartment which is not properly lighted, heated and ventilated in accordance with accepted practice.

Principle 18. Suitable provision shall be made to prevent backflow in the building.

Principle 19. Plumbing system shall be maintained in a safe and serviceable condition from the standpoint of both mechanics and health ; defects shall be corrected as soon as possible.

Principle 20. All plumbing fixtures shall be so installed with regard to spacing as to be accessible for their intended use and cleansing.

Principle 21. Plumbing system shall be installed with due regard to preservation of the strength of structural members and prevention of damage to walls and other surfaces through fixture usage.

Principle 22. Sewage or other waste which may be deleterious to surface or sub-surface water shall not be discharged into the ground or any waterway unless it has first been subjected to an approved form of treatment.

## **DIVISION I GENERAL AND ADMINISTRATIVE PROVISIONS**

### **§1.1. Definitions**

**1.1.1.** In this Code and unless otherwise specified in the text, the following expressions mean :

(1) “accessible” : located in an unobstructed place and which can be easily reached and handled with the proper tools ;

(2) “trap primer” : a device connected to the water supply pipe of a fixture frequently used to deviate towards a trap a certain quantity of water necessary for the maintenance of its trap seal ;

(3) “fixture” : any receptacle, container, floor drain or equipment, supplied or not with water, receiving or capable of receiving sewage flowing directly or indirectly into a drainage system ;

(4) “fixture unit” : see “drainage fixture unit” ;

(5) “approved” : specifically accepted under this Code or judged equivalent to the standards provided for in the Code by the board of examiners ;

(6) “contractor” : whoever undertakes to execute plumbing work ;

(7) “sump pit” or “neutralization tank” : a storage tank where sewage which may contain chemical, acid, toxic, corrosive matters, is withheld and treated, if necessary, before being discharged into a drainage system ;

(8) “building” : a structure having a roof supported by columns or walls and used for the shelter or accommodation of persons, animals or for storage ;

(9) “flood level rim” : the top edge at which water can overflow from a fixture or device ;

(10) “branch” : a generic term to designate a pipe in a plumbing system, other than a stack, a water distributing pipe, a riser, a water service pipe, a building drain or sewer ;

(11) “fixture branch” : a branch to which one or more fixtures are connected on the same floor ;

(12) “drain branch” : a branch connected to a building drain ;

(13) “flange” : a fitting used to secure a fixture to the floor or wall and connect it to its waste pipe ;

(14) “vacuum breaker” or “back-siphonage preventer” : a device installed in a water supply system to prevent flow-back into the system when the pressure in the system is less than atmospheric ;

(15) “standpipe system” : a water system used exclusively for fire fighting ;

(16) “cellar” : that storey of a building which is wholly underground or which has more than half of its height, from finished floor to ceiling, below the mean level of the sidewalk at street level or, in certain cases, below the mean level of the adjoining ground near the building ;

(17) “air chamber” : the extension of the water piping to the top end of a riser used to store up the trapped air for the purpose of eliminating water-hammers ;

(18) “hydraulic load” : the maximum amount of waste water conveyed by a drainage system at any given point and slope ;

- (19) "flush water" : the quantity of water discharged by a flush valve to clean up the trap of a water-closet, urinal or any other similar fixture ;
- (20) "baffle" : a partition or obstruction installed in a fixture to delay the sewage flow ;
- (21) "firewall" : a building element able to stop a fire from spreading ;
- (22) "stack" : a generic term to designate any vertical drainage pipe, with or without offset, which goes through at least one storey, and any vertical vent pipe which goes through at least 2 storeys ;
- (23) "barometric loop" : a vertical loop in a water supply system rising to a height of at least 34 feet above the flood level rim of the highest fixture to prevent sewage from returning into the water supply system under a negative atmospheric pressure or 14,7 pounds per square inch ;
- (24) "soil stack" : a stack used to convey sewage containing fecal matter with or without the discharge of other fixtures ;
- (25) "vent stack" : a stack used for the ventilation of a drainage system ;
- (26) "waste stack" : a stack used to convey sewage free from fecal matter ;
- (27) "rain conductor" : a stack used to convey storm water only ;
- (28) "rain conductor" : see "rain conductor" above ;
- (29) "noncombustible construction" : a type of construction in which a degree of fire safety is attained by the use of noncombustible materials for structural members and other building assemblies ;
- (30) "contamination" : the introduction into potable water of any substance (organic, inorganic, biologic or radioactive) which changes its quality so as to create a danger or to render it less potable or restrict its use ;
- (31) "trap-dip" : the lowest part of the trap piping crown ;
- (32) "crown" : top part of the inner surface of a pipe ;
- (33) "B O D" (biochemical oxygen demand) : the amount of oxygen expressed in milligrams per litre of waste water, used in the biochemical oxydation of organic matter, as determined by accepted laboratory methods, at 5 days and at 20° C ;
- (34) "offset" : a combination of elbows or bends that brings one section of the pipe out of line but into line parallel with the other section ;
- (35) "chlorine demand" : required amount of chlorine, expressed in milligrams per litre, which must be added to waste water in order to bring about the appearance of free residual chlorine after 15 minutes. This chlorine is used by the reducing organic and inorganic matters contained in waste water ;
- (36) "rain leader" : an exterior rain conductor ;
- (37) "weir" : an opening which allows and controls the flow of a liquid ;
- (38) "trap weir" : the highest part of the trap piping invert at its outlet ;
- (39) "size" or "diameter" : the nominal size by which a pipe, fitting or trap is commercially designated ;
- (40) "device" : an object or instrument which may be added to a plumbing system to assure its functioning or improve its performance ;
- (41) "backflow preventer" : a device installed in a water supply system to prevent backflow of non-potable water ;
- (42) "back siphonage preventer" : see "vacuum-breaker" ;
- (43) "building drain" : the lowest part of a drainage system inside a building which conveys waste water from the stacks and drain branches to the building sewer ;
- (44) "combined drain" : conveys storm water and sewage or industrial wastes ;
- (45) "storm drain" : conveys storm water only ;
- (46) "sanitary drain" : conveys sewage only ;
- (47) "subsoil drain" : a drainage pipe installed underground to intercept and convey groundwater ;
- (48) "hot water" : water at a temperature of not less than 120° F ;
- (49) "industrial wastes" : liquid wastes resulting from the processes employed in industrial and commercial establishments ;
- (50) "storm water" : water discharged from a surface as a result of rainfall or snowfall ;

(51) "potable water" : water safe for human consumption and consistent with the health requirements of the Ministère de l'Environnement ;

(52) "sewage water" : the water-borne wastes derived from ordinary living processes ;

(53) "ground water" : sub-surface water derived from infiltration of a soil or lot ;

(54) "waste water" : storm water, ground water, sewage and industrial wastes ;

(55) "public building" : as defined in the Public Buildings Safety Act (R.S.Q., c. S-3) ;

(56) "building sewer" : part of a drainage system connected to a building drain 3 feet from the outside face of the front wall of a building or from the side wall in the case of corner lots and leading to a public sewer or a septic tank ;

(57) "combined sewer" : conveys storm water and sewage or industrial wastes ;

(58) "storm sewer" : conveys storm water only ;

(59) "sanitary sewer" : conveys sewage only ;

(60) "surface storm sewer" : part of a drainage system which conveys storm water only not derived from a building, to a public sewer, a private sewer or other point of disposal ;

(61) "dead sewer" : a sewer which no longer receives waste water and which does not contribute in any way to the performance of a drainage system ;

(62) "private sewer" : a sewer located on a private property which conveys the drainage of 2 or more buildings or lots to a public sewer or a septic tank ;

(63) "public sewer" : sewer built for or by a municipality, to which building sewers and surface storm sewers are connected. This part of a drainage system extends to the street line ;

(64) "air gap" : unobstructed vertical distance between the lowest point of a water supply outlet and the flood level rim of the fixture ; or between a waste pipe outlet indirectly connected and the flood level rim of the fixture or the receptacle into which this outlet discharges ;

(65) "commercial establishment" : includes any place where merchandise is offered for sale or purchase and any place where services are offered, together with the dependencies of each of such establishments ; it does not include

hotels, restaurants and stores where only members of the same family work ;

(66) "industrial establishment" : includes factories, mills, works, worksites and workshops of all kinds, together with the dependencies of each of such establishments. Worksites include construction and demolition sites and logging sites. A camp is deemed a dependency.

No premises or place shall be excluded from the definition of an industrial establishment by reason only that such place or premises is or are in the open air ;

(67) "storey" : part of a building comprised between the superior sections of 2 successive floors or, between the superior section of a floor and the ceiling, when there is no floor above ;

(68) "vent" : a pipe which is part of a venting system ;

(69) "relief vent" or "yoke vent" : an auxiliary vent pipe, connected at its lower end to a stack or a soil-or-waste branch, and at its upper end to the venting system for additional circulation of air in or between drainage and venting system ;

(70) "loop vent" : a vent pipe connected at its upper end to the extension of the stack receiving waste water from the fixtures that it ventilates or to the vent stack of the latter ;

(71) "circuit vent" : a vent pipe extending to the open air or connected at its upper end to a vent pipe other than the extension of the stack receiving waste water from the fixtures that it ventilates ;

(72) "stack vent" : a vertical vent pipe that is an extension of a soil stack or a waste stack above the connection of a fixture drain or the highest branch ;

(73) "utility vent" : a vent pipe of which the ends are connected loopwise to the drainage system, to replace a vent pipe of which the installation is deemed impossible or impractical ;

(74) "wet vent" : a soil-or-waste pipe that also serves as a vent pipe ;

(75) "septic tank" : a purifying tank designed so as to digest organic matter contained in sewage through a period of detention, and allow a satisfactory bacteriological decomposition ;

(76) "trap seal" : depth of water held, as a hydraulic closing, between the trap dip and the trap weir ;

(77) “gutter” : exterior conduit installed at the base of a sloped roof to convey storm water ;

(78) “interceptor” : a receptacle that is installed in a drainage system, to prevent oil, grease, sand, or other materials from passing into the public sewer ;

(79) “branch interval” : a distance along a soil-or-waste stack corresponding in general to a storey height, but in no case less than 8 feet, within which the horizontal branches from one floor or storey of a building are connected to the stack ;

(80) “dwelling” : a room or a suite of rooms designed or intended as a residence for use by one or more persons, in which facilities are provided for the preparation and consumption of meals, living, rest and hygienic needs ;

(81) “developed length” : the length of a pipe line measured along the center line of the pipe and fittings ;

(82) “building trap” : a trap that is installed in a building drain or building sewer to prevent circulation of air between a drainage system and a public sewer ;

(83) “riser” : a water supply pipe which extends vertically one full storey or more ;

(84) “critical level” : the highest level to which a back-siphonage preventer, when subjected to a specified test, can be submerged before backflow begins ;

(85) “nuisance” : any act or omission which may endanger the life, safety, health, property and comfort of people or deprives them from the exercise or enjoyment of a common right ;

(86) “effective opening” : the minimum cross-sectional area of a faucet or other water supply outlet ;

(87) “slope, fall, grade” : the fall of a line of pipe in reference to a horizontal plane. In drainage it is usually expressed as the fall in a fraction of an inch per foot length of pipe ;

(88) “pH (hydrogen potential)” : logarithm, to the base 10, of the reciprocal of the hydrogen concentration, in moles per liter, in a given solution ; it expresses the intensity of the acidity or the alkalinity. Its value ranges ordinarily from 0 to 14 and the value of 7 indicates the exact neutrality ; any value above 7 indicates an alkaline medium and any value below 7, an acid medium ;

(89) “permafrost” : soil in which the temperature is continuously below the freezing point (32° F) ;

(90) “permit” : the written authorization issued by the technical services branch to a contractor for the execution of plumbing work contemplated by this Code ;

(91) “flash point” : the temperature at which a liquid vaporizes enough to form with air an inflammable mixture ;

(92) “sump pump” : a mechanical device used to raise sewage held in a sump pit or a holding tank to the drainage system ;

(93) “first storey” : the storey whose floor is closest to ground level and whose ceiling is more than 6 feet (1,85 m) from the said ground level ;

(94) “flow pressure” : the pressure in a water supply pipe near the faucet or water outlet while the faucets or water outlets are wide-open and flowing ;

(95) “catch basin” : outside basin provided with a grate or a perforated cover, intended to collect storm water only ;

(96) “increaser” : a fitting whose ends are of different sizes to allow reduction or increase of the piping size ;

(97) “directly connected” : physically connected in such a way that water or gas cannot escape from the connection ;

(98) “indirectly connected” : see “indirect waste pipe” ;

(99) “cross connection” : the physical connection between any piping system and a water supply system that allows, by backflow or by means of a trap, the flow from one system to the other of unknown or questionable substances likely to contaminate potable water ;

(100) “invert” : bottom part of the inner surface of a pipe ;

(101) “backflow” : a flow in the opposite direction ;

(102) “cleanout” : an opening provided with a movable plug for purposes of maintenance and tests ;

(103) “manhole” : a chamber designed to provide access to a sewer system ;

(104) “flow control regulator” : a device used to control the flow of a liquid in a piping system ;

(105) “wet vent” : a soil or waste pipe that also serves as a vent pipe ;

(106) “fixture drain” : a soil-or-waste pipe that connects a trap serving a fixture to a branch, stack or building drain ;

(107) “flow control roof drain” : a roof drain equipped with weirs of which the shape and opening have been designed to delay the flow of storm water ;



(108) “indirect waste pipe” : a waste pipe which discharges into the drainage system through an air break, or air gap, into a fixture or receptor ;

(109) “water supply system” : a piping system that conveys water to fixtures, standpipes, heating and lawn sprinkler systems, from the main or another authorized source of supply ;

(110) “flush tank” : a tank used to store up enough water to allow proper cleaning of a fixture and its trap after normal operation ;

(111) “bathroom group” : the term used to designate the group of fixtures generally installed in a bathroom, that is : a water closet, a lavatory and a bathtub or a shower ;

(112) “public restroom” : restroom to which anyone has free access or any restroom where there are at least 2 toilets or 2 urinals or a combination of 2 of these fixtures ;

(113) “battery of fixtures” : a group of 2 or more similar adjacent fixtures which discharge into a common waste pipe ;

(114) “service d’inspection” : all the inspectors and other functionaries named to ensure the enforcement of the Code under the authority of the board of examiners ;

(115) “trap” : a fitting or device designed to hold a liquid seal that will prevent the passage of air, gases and insects, but will not materially affect the flow of a liquid ;

(116) “back siphonage” : the flow-back of water due to negative pressure in a water supply pipe ;

(117) “suspended solids” : the dry weight of solid matter present in waste water, collected by filtration ;

(118) “fixture outlet” : the waste opening of a fixture ;

(119) “flush valve” : a device which controls the flow of flush water for the cleaning of a fixture and its trap ;

(120) “flushometer valve” : a flush valve which operates under pressure and automatically discharges a predetermined quantity of water ;

(121) “back water valve” : a device designed to protect the drainage system against backflows from the public sewer, without affecting the normal flow ;

(122) “building subdrain” : a part of a drainage system that cannot drain by gravity into the building sewer ;

(123) “basement” : that story of a building which is partly underground but which has at least one-half but no more than the 2/3 of its height, from finished floor to ceiling, above the level of the sidewalk at the street line or, in certain cases, above the level of the adjoining ground near the building ;

(124) “support” : devices for supporting and securing pipe, fixtures, and equipment ;

(125) “drainage system” : part of a plumbing system that receives waste water ;

(126) “plumbing system” : the drainage, the venting, and the water supply systems of a building ;

(127) “venting system” : the assembly of pipes and fittings that connects a drainage system with outside air for circulation of air and the protection of trap seals from siphonage and back pressure due to negative or positive pressure in the system ;

(128) “separate system” : a drainage system into which storm water and sewage are separately conveyed to a public sewer through 2 independent piping systems ;

(129) “nominally horizontal” : horizontal or at an angle of less than 45° with the horizontal ;

(130) “nominally vertical” : vertical or at an angle of not more than 45° with the vertical ;

(131) “water treatment” : the grouping of the operations that sewage must undergo to liberate it from undesirable products that it contains, keep it at a normal temperature and neutralize it to give it specific chemical characteristics before canalizing it to the public sewer or the septic tank ;

(132) “overflow” : an opening located under the flood level rim of a fixture and connected to the waste pipe to prevent water from running over the rim of such fixture ;

(133) “water supply pipe” : a pipe that conveys potable water to the plumbing fixtures or devices ;

(134) “soil pipe” : the pipe which conveys sewage containing fecal matter to the building drain ;

(135) “leader” : see “rain leader” ;

(136) “water distributing pipe” : the main piping in a water supply system, between the water service pipe and the branches or risers ;

(137) "waste pipe" : the pipe which conveys waste water free of fecal matter ;

(138) "water service pipe" : the water pipe extending from the main stop valve located at the street line to the stop valve located immediately at the entrance of the building ;

(139) "fixture outlet pipe" : the pipe that connects the fixture outlet to the trap serving that fixture ;

(140) "vent pipe" : a pipe which is part of a venting system ;

(141) "riser" : a water supply pipe which extends vertically one full story or more ;

(142) "dead end" : a pipe that is 2 feet (610 mm) or more in developed length and terminates with a closed fitting ;

(143) "piping" : the assembly of pipes, fittings, joints and devices of which a conduit is made ;

(144) "supply fixture unit" : a measure of the probable hydraulic demand on the water supply by a particular fixture, based on its volume rate of supply, its frequency of use and the time duration of a single operation. In general, on small systems, one supply fixture unit approximates the rate of supply of a  $\frac{3}{8}$  of an inch (9.5 mm) lavatory faucet during one minute, or  $2\frac{1}{2}$  Canadian gallons per minute ;

(145) "drainage fixture unit" : a measure of the probable discharge into a drainage system by a particular fixture, based on its volume rate of drainage discharge, its frequency of use and the time duration of a single operation. In general, in small systems, one drainage fixture unit approximates the rate of discharge of a  $1\frac{1}{4}$ " (3.17 cm) diameter waste pipe during one minute, or  $6\frac{1}{4}$  Canadian gallons, or one cubic foot per minute ;

(146) "vacuum" : any pressure less than that exerted by the atmosphere ;

(147) "ferrule" : fitting used in a hub to adapt a plug or a pipe of different size or material.

### *§1.2. Application and jurisdiction*

**1.2.1. Jurisdiction :** This Code applies to any plumbing system, including its installation, repair or rebuilding, with the exception of :

- (a) building sewers ;
- (b) surface storm sewers ;
- (c) septic installations ;
- (d) water service pipes outside buildings ; and

(e) sewer installed in a building or construction located in a municipality that does not have public sewers except if such building or construction is a public building, an industrial or commercial establishment.

### **1.2.2. Exemptions :**

(1) The works carried out on the territory of the following municipalities are exempt from the enforcement of the Act respecting piping installation (R.S.Q., c. M-7, am. S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-12.1) and its regulations : ville de Montréal, ville de Montréal-Nord, ville de Montréal-Ouest, ville Mont-Royal, ville de Hampstead, ville d'Anjou, cité de Westmount, ville de La-chaîne, cité de Verdun, ville de Saint-Laurent, cité de La-Salle, cité de Côte-Saint-Luc, cité de Dorval, ville de Dollard-des-Ormeaux et ville d'Outremont.

(2) **Conditions for exemption :** A municipality exempt from the application of the Code under paragraph *f* of section 24 of the Act respecting piping installations is subject to the following conditions :

(a) it shall supply the board of examiners with a list of inspectors responsible for the enforcement of its regulation and notify the board of examiners of any amendment to this list ;

(b) it shall supply the board of examiners with an annual report of the activities of its inspectors which includes at least the following information : the number of inspection reports, completed reports, defects found, corrected or abandoned and legal suits undertaken ;

(c) it shall make inspection reports available to the board of examiners for a period of at least 7 years ; and

(d) it shall facilitate the work of an examiner named by the board of examiners.

**1.2.3. Existing systems :** For repairs or renewals of part of an existing plumbing system, the board of examiners may accept a procedure for the design or carrying out of plumbing work equivalent to that prescribed in this Code.

**1.2.4. Interpretation :** Should the French and English versions of any clause in this Code not agree, the French version shall prevail.

**1.2.5. Duties of the owner or the general contractor :** Whoever contracts on an hourly basis, a daily basis or by contract based on a verbal agreement, by written contract or otherwise, for the execution of the works covered by this Code, shall grant to the plumbing contractor the necessary time and facilities so that the latter may conform to the requirements of this Code.

**1.2.6. Maintenance :** Plumbing systems shall, at all times, be kept in good sanitary and functioning order and the owner shall immediately correct any defect. When it is necessary to replace obsolete fixtures, the new fixtures installed shall conform with this Code.

**1.2.7. Notion of direction :** Whenever the text in this Code implies a notion of direction, that of the liquid flow in the piping system shall be the determining factor.

### *§1.3. Carrying out of work*

#### **1.3.1. Plans and specifications :**

(1) Three copies of the plans and specifications shall be submitted before beginning the installation work of a new plumbing system or before changing an existing plumbing system in a public building or an industrial or commercial establishment.

(2) During the work, a copy of the approved plans and specifications must be kept constantly on the site at the disposal of the inspector.

(3) In the case of any changes to the plans and specifications amending the scope of the work permit, following the issue of this permit, the contractor must forward the revised plans and specifications to the board of examiners.

(4) The plans produced under the Code must be drawn to scale and include :

(a) a horizontal view of the location and dimension of the drains and cleanouts and the location of fixtures as well as the water supply system ;

(b) a vertical view of the location of fixtures and traps, the dimension of drains, rain conductors, soil, waste and vent stacks as well as the water supply system ;

(c) the dimension and connection of the plumbing system to the public sewer or the septic tank and to the public waterworks ; and

(d) the connection of subsoil drains.

#### **1.3.2. Inspections and tests :**

(1) The contractor or the owner shall notify the inspector that the work or part thereof is ready for inspection and test. This notice may be transmitted by a telephone call from the interested party.

(2) The work shall remain uncovered for a period of 2 working days from the date determined according to the notice provided for in subsection 1, in order to allow the

inspector to proceed with the inspection or test. At the termination of this delay of 2 days, the contractor or the owner may continue the work undertaken.

(3) The tests shall be made in accordance with the terms of this Code. The plumbing contractor shall supply the manpower and equipment required for these tests.

**1.3.3. Notice of defects :** The contractor or the owner who has received a written order from an inspector to carry out changes on a plumbing system must make such changes within a delay of 30 days.

**1.3.4. End of work :** The contractor shall notify the board of examiners of the end of the work by submitting a copy of an attestation of the concordance of his work with the applicable Act and regulation, when the work concerning his installation is ended or indefinitely suspended.

**1.3.5. Workmanship :** Nothing in this Code shall dispense the contractor from the obligation to conform to the rules of the art applicable in his trade.

**1.3.6. Nuisance :** Plumbing work execution shall at no time become a nuisance or be prejudicial to the welfare, safety or health of the people entrusted with such work or any other person.

**1.3.7. Equivalent method :** The contractor shall transmit to the board of examiners 3 copies of the plans and specifications of a new plumbing system or of any changes to an existing plumbing system when he wishes to use a design or work method that is not specifically provided for in this Code. In such case, the contractor shall produce, at his own expense, a report by an expert who is a specialist in the matter, showing that the method or technique meets the requirements of this Code. This use is approved if it is shown that the safety and health assured are at least equivalent to that required by this Code.

## **DIVISION II MATERIALS**

### *§2.1. General provisions*

#### **2.1.1. Quality of materials and workmanship :**

(1) No defective or damaged materials or fixture shall be installed in a plumbing system.

(2) All products, materials or components of a plumbing system must be exempt from any defect in design, manufacture or installation that may render them improper for the use to which they are destined.

(3) All work shall be executed so as to secure the results sought by this Code, and all materials shall be so handled and installed as to avoid damage, so that the quality of the material will not be impaired.

### 2.1.2. Unusual conditions :

(1) Where unusual conditions exist such as excessively corrosive soil or water, only materials suited for use in such locations shall be used.

(2) No combination of materials that will be conducive to electrolysis shall be permitted.

### 2.1.3. Used materials :

(1) A used material, fixture or device shall not be re-used unless it conforms to the requirements of this Code.

(2) No used materials shall be installed in a water supply system, regardless of their condition.

### 2.1.4. Identification :

(1) Every length of pipe and every fitting shall have cast, stamped, or indelibly marked on it the maker's name or mark and the weight or class or quality of the product, its size and mode of use. Such marking shall remain visible so as to be readily inspected.

(2) All materials, fixtures or devices approved or certified by an official standards organization shall bear an inscription showing this approval or certification.

(3) Fixtures and devices shall bear the maker's trade mark or name.

### 2.1.5. Minimum standards :

(1) All products, materials or component parts of a plumbing system shall conform to the standards appearing in Table 2.1.A, which shall be considered as minimum requirements.

(2) Notwithstanding subsection 1, all products, materials or component parts of a plumbing system shall be exempt from any design, manufacturing or installation defect that might render the above unsuitable to their intended use.

(3) When more than one of the standards appearing in Table 2.1.A applies to a product, material or component part of a plumbing system, such product, material or com-

ponent part shall conform to at least one of these standards.

(4) All tests on materials or products shall be carried out according to the standards appearing in Table 2.1.A. In the absence of appropriate standards in Table 2.1.A, the board of examiners establishes tests or equivalent standards to be used for such materials or products.

**TABLE 2.1.A**

| PRODUCTS   | STANDARDS   | REMARKS         |
|--|---|-----------------|
| <b>Fixtures</b>                                    |   |                 |
| Fixtures in ...                                    |   | Subdivision 2.2 |
| – enamelled steel                                  | CSA B 45.3-1977 Porcelain Enamelled Steel Plumbing Fixtures.  |                 |
| – stainless steel                                  | CSA B 45.4-1975 Stainless Steel Plumbing Fixtures.  |                 |
| – enamelled cast iron                              | CSA B 45.2-1975 Enamelled Cast Iron Plumbing Fixtures.  |                 |
| – plastic  | CSA B 45.5-1976 Plastic Plumbing Fixtures.  |                 |
| – vitreous china                                   | CSA B 45.1-1973 Vitreous China Plumbing Fixtures.   |                 |
| Drinking fountain                                  | ANSI A 112.11.1-1973 Drinking Fountains and Self-Contained, Mechanically-Refrigerated Drinking-Water Coolers.   | 2.2.10          |
| Hot water tank                                     | Regulation respecting pressure vessels (R.R.Q., c. A-20.01, r.1).   |                 |
| – electric   | CSA C 22.2 No 110-1973 Electric Storage – Tank Water heaters.   |                 |
| – oil fired water heaters                          | CSA B 140.12.1976 Oil-fired Service Water Heaters and Swimming Pool Heaters.  |                 |
| – gas water heaters                                | CAN 1-4.1-1977 Gas Fired Automatic Storage Type Water Heater with Inputs less than 75 000 BTU/h.<br>CAN 1-4.3-1977 Circulating Tank Instantaneous and Large Automatic Storage Type Gas Water Heaters. |                 |
| <b>Traps and interceptors</b>                      |   | Subdivision 2.3 |
| Grease interceptors                                | PDI G-101 Grease Interceptors.  | 2.3.2           |
| Floor drains                                       | CSA B79-1976 Floor Drains and Trench Drains.<br>ANSI A112.21.1-1968 Floor Drains.   | 2.3.3           |
| <b>Fittings</b>                                    |   | Subdivision 2.4 |
| Plumbing fitting                                   | CSA B 125-1975 Plumbing Fittings.   | 2.4.1           |
| <b>Non-metallic pipes and fittings</b>             |   | Subdivision 2.5 |
| Acrylonitrile-butadiene styrene (ABS)              |   |                 |
| – subsoil drains                                   | CSA B 182.1-1967 Plastic Drain and Sewer Pipe and Pipe Fitting for Use Underground.   | 2.5.6           |
| perforated pipes and fittings                      |   |                 |
| – pipe and pipe fittings (ABS-DWV)                 | CSA B 181.1-1973 Acrylonitrile-Butadiene Styrene Drain, Waste and Vent (ABS-DWV) Pipe and Pipe Fittings.  | 2.5.6           |
| – installation guide for ABS-DWV pipe and fittings | CSA B 181.11-1967 Recommended Practice for the Installation of ABS Drain, Waste and Vent Pipe Fittings.   | 2.5.6           |

| PRODUCTS  | STANDARDS   | REMARKS         | PRODUCTS  | STANDARDS   | REMARKS         |
|---|---|-----------------|---|---|-----------------|
| Asbestos-cement   |   |                 |   | ASTM A 120-73 Standard Specification for Black and Hot Dipped Zinc Coated (Galvanized) Welded and Seamless Steel Pipe for Ordinary Uses.<br>CSA B 63-1966 Welded and Seamless Steel Pipe.             |                 |
| – pressure pipe   | CGSB F 34-GP-IM-1976 Pipe, Asbestos Cement, Pressure.   | 2.5.2           |   |   |                 |
| – soil pipe and fittings                                | CGSB F 34-GP-22M-1976 Pipe, Asbestos Cement, Drain.<br>CSA B 127.1-1975 Asbestos Cement Pipe and Related Components for Drain, Waste and Vent Systems.                              | 2.5.1           | Welded stainless steel<br>– pipe                            | ASTM A 268-73 Seamless and Welded Ferretic Stainless Steel Tubing for General Service.  |                 |
| Vitrified clay pipe                                     |   | 2.5.4           |   |   |                 |
| – testing of pipe                                       | CSA A 60.2M-1976 Methods of Testing Vitrified Clay Pipe.  |                 | Malleable iron  |   |                 |
| – pipe joints   | CSA A 60.3M-1976 Vitrified Clay Pipe Joints.  |                 | – screwed fittings  | ANSI B 16.3-1971 Malleable-Iron Screwed Fitting, 150 and 300 lb.  | 2.6.3           |
| – pipe  | CSA A 60.1M-1976 Vitrified Clay Pipe.   |                 | Cast iron   |   |                 |
| Concrete  |   | 2.5.3           | – screwed fittings for water pipe                           | ANSI B 16.4-1971 Cast-Iron Screwed Fittings, 125 and 250 lb.  | 2.6.2           |
| – circular pipes  | BNQ 2622-120 <i>Tuyaux circulaires en 74-10-03 béton armé.</i><br>BNQ 2622-130 <i>Tuyaux circulaires en 74-01-28 béton non armé.</i><br>CSA A 257-1974 Standards for Concrete Pipe. |                 | – threaded drainage fittings                                | ANSI B 16.12-1971 Cast-Iron Threaded Drainage Fittings.   | 2.6.1           |
| CPVC (Polydichloroethylene)                             |   |                 | – water pipe  | CSA B 131.5-1976 Cast-Iron Pipe Centrifugally Cast in Metal Molds, for Water or Other Liquids.<br>CSA B 131.7-1976 Cast-Iron Pipe Centrifugally Cast in Sand-Lined Molds, for Water or Other Liquids. | 2.6.2           |
| – water pipe  | CSA B 137.6-1971 Chlorinated Poly (Vinyl Chloride) (CPVC) Plastic Piping for Hot and Cold Water Distribution Systems.   | 2.5.5           | – drainage pipe   | CSA B 70-1974 Cast Iron Soil Pipe and Fittings.   | 2.6.1           |
| PE (Polyethylene)                                       |   |                 | – threaded pipe for drainage, vent and waste services (DWV) | ANSI A 40.5-1943 Threaded Cast Iron Pipe for Drainage, Vent and Waste Services.   | 2.6.1           |
| – water pipe  | CSA B 137.1-1970 Polyethylene Pipe for Cold Water Services.   | 2.5.5           | High silicon cast iron                                      |   |                 |
| Polyolefin  |   |                 | – laboratory DWV pipe and fittings                          | ASTM A 518-64 Corrosion Resistant High Silicon Cast Iron.   |                 |
| – anticorrosive pipe for laboratory drainage systems    | CSA B 181.3-1971 Polyolefin Laboratory Drainage System.   | 2.5.7           | Ductile iron  |   |                 |
| PVC (Polyvinyl chloride)                                |   |                 | – water pipe  | ANSI A 21.51-1971 Ductile Iron Pipe Centrifugally Cast in Metal Molds or Sand-Lined Molds for Water or Other Liquids.   |                 |
| – water pipe  | CSA B 137.3-1972 Rigid Poly (Vinyl chloride) (PVC) Pipe for Pressure Applications.  | 2.5.5           | Non ferrous pipe and fittings                               |   | Subdivision 2.7 |
| – PVC-DWV pipe and pipe fittings                        | CSA B 181.2-1973 Poly (Vinyl Chloride) Drain, Waste, and Vent Pipe and Pipe Fittings.   | 2.5.6           | Aluminium   |   |                 |
| – installation guide for PVC-DWV pipe and pipe fittings | CSA B 181.12-1967 Recommended Practice for the Installation of PVC Drain, Waste and Vent Pipe and Pipe Fittings.  | 2.5.6           | – pipe and tube   | CSA HA Series-1975 Aluminium and Aluminium Alloys.  | 2.7.5           |
| Thermoplastic   |   |                 | – Copper and copper alloys (brass and bronze)               |   |                 |
| – pipe and pipe fittings for underground drain          | BNQ 3624-130 <i>Tubes et raccords de 74-10-16 thermoplastique sous-terre, sans pression, non perforés.</i>  | 2.5.6           | – Flared joint fittings                                     | ANSI B 16.26-1975 Cast Copper Alloy Fittings for Flared Copper Tubes.   |                 |
| Borosilicate glass                                      |   |                 | – Flanges and flanged fittings                              | ANSI B 16.24-1971 Bronze Flanges and Flanged Fittings, 150 and 300 lb.  |                 |
| – pipe and fittings for laboratory drainage systems     | ASTM C 599-70 Standard Specification for Process Glass Pipe and Fittings.   |                 | – solder-joint drainage fittings                            | ANSI B 16.23-1969, Cast Bronze B 16.23a-1973 Solder-Joint Drainage Fittings DWV.  | 2.7.3           |
| Ferrous pipe and fittings                               |   | Subdivision 2.6 | – solder-joint for water pipe                               | ANSI B 16.18-1973 Cast Bronze Solder-Joint Pressure Fittings.   |                 |
| Steel   |   |                 |   | ANSI B 16.22-1973 Wrought Copper and Bronze Solder-Joint Pressure Fittings.   |                 |
| – pipe  | ASTM A 53-73 Standard Specification for Welded and Seamless Steel Pipe.   | 2.6.4           | – screwed water fittings                                    | ANSI B 16.15-1971 Cast Bronze Threaded Fittings, 125 and 250 lb.  | 2.7.1           |
|   |   |                 | – water tube  | CSA HC7.5-1968 Seamless Copper and Red Brass Pipe.<br>CSA HC7.6-1968 Seamless Copper Water Tube, Drainage Tube (DWV) and Hydronic Heating Tube (Type H).  | 2.7.2           |

| PRODUCTS  | STANDARDS   | REMARKS         | PRODUCTS                                  | STANDARDS   | REMARKS |
|---|---|-----------------|---|---|---------|
|   | ASTM B 88-76 Seamless Copper Water Tube.  |                 |   | AWWA C 506-69 Backflow Prevention Devices-Reduced Pressure Principle and Double Check Valve Types.                        |         |
| - drainage and vent pipe (DWV)  | CSA HC7.6-1968 Seamless Copper Water Tube, Drainage Tube (DWV) and Hydronic Heating Tube (Type H).              | 2.7.2           | - reduced-pressure type                   | CSA B 64.4-1976 Backflow Preventers-Reduced-Pressure-Principle Type.  |         |
| Nickel  | ASTM B 306-76 Copper Drainage Tube.   |                 |   | ASSE 1013-1971 Performance Requirements for Reduced Pressure Principle, Back Pressure Backflow Preventers.                |         |
| - pipe and tubing   | CSA HN 7-1951 Nickel and Nickel Alloy Pipe and Tubing.  |                 |   | AWWA C 506-69 Backflow Prevention Devices-Reduced Pressure Principle and Double Check Valve Types.                        |         |
| Lead  |   |                 | - with intermediate atmospheric vent      | CSA B 64.3-1976 Backflow Preventers-Superior-Pressure-Principle Type.   |         |
| - lead bends and stubs for water closet connections, waste pipe, traps, bends and accessories | CSA B 67-1972 Lead Service Pipe, Waste Pipe, Traps, Bends and accessories.                                      | 2.7.4           |   | ASSE 1012-1972 Performance Requirements for Backflow Preventers with Intermediate Atmospheric Vent.                       |         |
| Jointing materials  |   | Subdivision 2.8 | Code for identification of piping systems | CSA B 53-1958 Code for Identification of Piping Systems.  | 2.1.4   |
| compression gaskets (concrete sewer pipe)   | ASTM C 443-72a Joints for Circular Concrete Sewer and Culverts Pipe Using Rubber Gaskets.                       |                 | Water hammer arresters Air chambers       | ANSI A 112.26.1-1969 Water Hammer Arresters.  |         |
| brazed joint  | ANSI B 31.1-1977 Power Piping.  |                 |   | ASSE 1010-1967 Water Hammer Arresters.  |         |
| rubber gaskets  | CSA B 131.10-1973 Rubber-Gasket Joints for Cast-Iron and Ductile Iron Pressure Pipe and Fittings.               |                 | Air Gaps                                  | PDI-WH-201-1974 Water Hammer Arresters.   |         |
| threaded joint  | ANSI B 2.1-1968 Pipe Threads (Except Dryseal).  |                 | Roof drain                                | ANSI A 112.1.2-1942 Air Gaps in Plumbing Systems.   |         |
| grouped mechanical joints   | CSA B 242-1971 Groove and Shoulder Type Mechanical Pipe Couplings.  |                 | Faucets                                   | ANSI A 112.21.2-1971 Roof Drain.  | 2.9.5   |
| caulking compound : cementitious type, cold applied   | CGSB F 77-GP-1a-1970 Caulking Compound, Cementitious Type Cold Applied for Pipe Joints.                         | 2.8.2           | Prefabricated vent flashings              | CSA B 125-1975 Plumbing Fittings.   |         |
| Miscellaneous materials   |   | Subdivision 2.9 | Water pressure reducing valves            | CSA B 272-1973 Prefabricated Vent Flashings.  | 2.9.3   |
| Vacuum breakers and back flow preventers  | CSA B 64 Series-1976 Standards on Vacuum Breakers and Backflow Preventers.                                      |                 | Back water valves                         | ASSE 1003-1964 Water Pressure Reducing Valves for Domestic Water Supply Systems.  |         |
|   | CSA B 64.0-1976 Definitions, General requirements and Test Methods for Vacuum Breakers and Backflow Preventers. |                 | Relief valves and Vacuum relief valves    | ANSI A 112.26.2-1975 Water Pressure Reducing Valves for Domestic Water Supply.  |         |
| Vacuum breakers   |   |                 |   | BNQ 3632-670 <i>Souape de retenue</i> 75-08-05.   |         |
| - atmospheric type  | CSA B 64.1.1-1976 Vacuum Breakers-Atmospheric Type.   |                 |   | CGA 4.4-1976 Temperature, Pressure, Temperature and Pressure Relief Valve and Vacuum Relief Valve.                        | 2.9.4   |
|   | ASSE 1001-1966 Standards and Test Procedures for Pipe Applied Atmospheric Type Vacuum Breakers.                 |                 | Hangers and supports, pipes               | ANSI Z21.22-1971 Relief Valves and Z21.22a-1982 Automatic Gaz Z21.22b-1974 Shut off Devices for Hot Water Supply Systems. |         |
| - hose-connection type  | CSA B 64.2-1976 Vacuum Breakers-Hose-Connection Type.   |                 |   | MSS SP-58-1967 Pipe Hangers and Supports-Materials and Design.  |         |
|   | ASSE 1011-1970 Performance Requirements for Hose-Connection-Vacuum-Breakers.                                    |                 |   | MSS SP-69-1966 Pipe Hangers and Supports-Selection and Application.   |         |
| - pressure type   | ASSE 1020-1974 Performance Standard for Vacuum Breakers Anti-Syphon Pressure Type.                              |                 |   |   |         |
| Back flow preventer   |   |                 |   |   |         |
| - double-check-valve type   | CSA B 64.5-1976 Backflow Preventers-Double-Check-Valve Type.  |                 |   |   |         |
|   | ASSE 1015-1972 Performance Requirements for Double Check Valve Type Backflow Preventers.                        |                 |   |   |         |

**2.1.6. Equivalents :** The provisions of this Code are not intended to limit the appropriate use of materials or fixtures not specifically authorized herein. An equivalent can be provided for a material or a fixture if sufficient evidence is submitted to satisfy the Technical Services Branch that the proposed equivalent will provide the level of performance required by this Code.

**2.1.7. Abbreviations :** Abbreviations in Table 2.1.A refer to the organizations mentioned in Schedule B.

## §2.2. Fixtures

### 2.2.1. Materials for fixtures :

(1) The following fixtures shall be made of vitreous china, enamelled cast iron or steel, stainless steel or other approved material having an equally smooth, waterproof and corrosion-resistant surface that is easy to clean :

- (a) water closet bowl ;
- (b) urinal ;
- (c) wash basin ;
- (d) bathtub ;
- (e) drinking fountain ;
- (f) fixture intended for use in the preparation of food or beverages ;
- (g) medical or hospital fixture ;
- (h) sink ;
- (i) fixture intended for a use that is related to personal hygiene ; and
- (j) laundry tray.

(2) Every fixture that is intended for a special purpose shall be made of a material approved for that purpose.

### 2.2.2. Fixture outlet :

(1) The diameter of a fixture outlet or a waste opening shall conform to Table 4.8.A.

(2) Sinks on which a food grinder is installed shall have a fixture outlet not less than 3½ inches (89 mm) in diameter.

### 2.2.3. Strainer :

(1) Where a strainer, other than the cross-bar type, is installed in a fixture, it shall provide an opening area that is at least equal to the area of the fixture outlet.

(2) Where a cross-bar type strainer is installed in a fixture outlet, the opening area shall be at least 60% of the area of the fixture outlet.

(3) The outlet of plumbing fixtures other than water closets or similar fixtures shall be permanently provided with a strainer, crossbars or any other appropriate device.

### 2.2.4. Overflow :

(1) The overflow pipe shall be :

- (a) connected to the fixture outlet pipe ;
- (b) readily and effectively cleaned ; and
- (c) designed so that the standing water in the fixture cannot rise in the overflow when the stopper is closed, nor shall any water remain in the overflow when the fixture is empty.

(2) Every overflow shall have an area at least equal to one-half the area of the waste opening.

(3) Only a laboratory sink may have an overflow as an integral part.

(4) An overflow is not required on a bathtub, except in a public building, where it shall be mandatory.

### 2.2.5. Water closet :

(1) Every water closet bowl shall be constructed in one piece with an integral trap and flushing rim. It shall also be constructed so that :

- (a) its capacity, below the trap weir shall be sufficient to prevent fouling of its surface ;
- (b) the flushing rim will flush the entire inside surface of the bowl at each discharge.

(2) Water closets must not permit siphonage of the contents of the bowl back into the flush tank.

(3) Toilet seats and covers shall be securely fastened and made of a material with an absorption proof surface.

(4) Integral water closet seats shall be of the same material as the fixture.

### 2.2.6. Urinals :

(1) Every urinal shall be constructed as a one-piece fixture.

(2) Every urinal shall have an integral flushing rim, except that a wall urinal may be equipped with a flush spreader.

(3) Every urinal shall be thoroughly washed at each discharge.

**2.2.7. Trough urinal :** A trough urinal shall not be used.

**2.2.8. Flush tank :**

(1) The diameter of a spud or a flush pipe for a water closet tank shall be at least :

(a) 2 inches (51 mm) when the bottom of the tank is not more than 2 feet (610 mm) above the floor ; and

(b) 1½ inch (38 mm) when the bottom of the tank is more than 2 feet (610 mm) above the floor.

(2) All flush tanks shall be considered as part of the fixtures to which they are connected and shall conform to the standards regulating said fixtures.

(3) The water supply of any flush tank shall be automatically controlled so as to be completely shut off after each flushing.

(4) The water supply of any automatic flush tank shall be controlled by an adequate timing device.

(5) The seat of any flush valve inside a tank shall assure a tight closure after each flushing.

(6) Every flush tank shall be provided with an overflow pipe of sufficient size to prevent flooding the tank.

**2.2.9. Flushometer valve :** Every flushometer valve shall :

(a) open fully and close positively under service pressure ;

(b) complete its cycle of operation automatically ;

(c) be provided with a means of regulating the volume of water that it discharges ;

(d) be provided with a vacuum breaker ;

(e) be readily accessible ; and

(f) be supplied with water in sufficient quantity and rate of flow for proper flushing and cleaning of the fixture.

**2.2.10. Drinking fountain :**

(1) The orifice of every drinking fountain shall :

(a) be of the shielded type ; and

(b) direct the water upward at an angle of approximately 45°.

(2) Every drinking fountain shall :

(a) include a means of regulating the flow to the orifice ; and

(b) be a separate fixture.

**2.2.11. Shower receptor :**

(1) Every shower receptor shall be :

(a) made of a smooth, hard, corrosion-resistant and readily cleaned material ; and

(b) designed and installed so that water cannot leak through the walls or floor.

(2) Not more than 6 shower heads shall be served by a single waste opening.

(3) The floor of any shower receptor shall be :

(a) laid on or be supported by a smooth and structurally sound base ; and

(b) so sloped and the waste outlets so located to permit a complete and fast evacuation of water and that waste water from one shower does not flow over the floor area serving another shower.

(4) The smallest interior dimension of a receptor shall be not less than 30 inches (762 mm).

(5) When shower heads are installed in series, the minimum distance between 2 adjacent shower heads shall be not less than 30 inches (762 mm).

(6) Every water supply riser of a shower shall be securely attached to the structure.

(7) Waste outlets serving shower receptors other than bathtubs shall have removable strainers of an opening area at least equal to a section 2 inches (51 mm) in diameter.

**2.2.12. Laundry tray :** A laundry tray may be made of concrete or moulded-stone provided that :

(a) the tray is moulded in one piece ;

(b) the corners of the tray are rounded inside and out ;

(c) the thickness of the sides and partitions is at least 1½ inch (29 mm) at the top and 1¼ inch (32 mm) at the bottom ;

(d) the thickness of the bottom is at least 1¼ inch (32 mm) ; and

(e) the rim is protected by a securely attached galvanized moulding.



**2.2.13. Garbage grinder :**

(1) Garbage grinders may be installed to drainage systems in dwelling units only.

(2) Only grinders of a capacity not exceeding  $\frac{1}{2}$  HP may be installed.

(3) Particles ejected from grinders shall not exceed  $\frac{1}{2}$  an inch (13 mm) in diameter.

(4) Not more than 25% of these particles shall be such as to pass through a  $\frac{1}{8}$  inch (3 mm) screen.

**§2.3. Traps and interceptors****2.3.1. Traps :**

(1) Every trap shall :

(a) have a trap seal not less than 2 inches (51 mm), except that the trap seal of a wash basin, with a waste pipe of  $1\frac{1}{4}$  inch (32 mm) shall not be less than  $1\frac{1}{2}$  inch (38 mm) a deep seal shall not be less than 4 inches (102 mm) ;

(b) be self-cleaning ;

(c) have no partitions ;

(d) have a water seal that does not depend on the action of moving parts ;

(e) be made of plastic, copper, brass, cast iron or lead ;

(f) be accessible ;

(g) have a constant circular cross-section without any deformation ; and

(h) have the lowest possible pipe friction, have no ledges, shoulders, or reduction which can retard or obstruct flow in the piping.

(2) Unless a screwed fitting permits it to be easily removed, the trap of a wash basin, sink or laundry tub shall be provided with a cleanout plug of the same material and located at the lowest point of the trap, except that a cast-iron trap shall be provided with a brass cleanout plug. Such a cleanout is not required under type P cast-iron trap ; brass shoulder trap ; copper or plastic type DWV drainage trap of a bathtub or clothes washer.

(3) A U deep seal trap shall be provided with an integral cleanout which shall conform to subsection 8 of section 4.9.6.

(4) It is forbidden to use :

(a) a bell trap except in a catch basin located outside a building ;

(b) a crown vented trap ; or

(c) a drum trap, except the "economy" adjustable drum trap which may be used with a bathtub.

(5) No S trap shall be used except for the cast iron floor type used with a service sink, or when its use is judged as equivalent by the board of examiners. In such a case, a deep seal trap is required.

**2.3.2. Interceptor :**

(1) Every interceptor shall be designed so that it can be readily cleaned.

(2) Every grease interceptor shall be constructed so that it does not become air bound and it shall not have a water jacket. Every grease interceptor shall have a grease retention capacity not less than 2 pounds per American gallon of water per minute (2 lb/g.p.m.).

(3) A grease interceptor shall have no enzyme or other similar chemicals opening.

**2.3.3. Floor drain :**

(1) Every floor drain shall be equipped with a strainer even if it has a threaded plug.

(2) Every floor drain or every surface drain or public, industrial or commercial building trench shall be equipped with a strainer whose openings are in accordance with Table 2.3.A.

(3) In other buildings, strainer openings shall be such that the hydraulic capacity of the floor drain is not reduced.

(4) The smallest size opening of a strainer on a floor drain or of a surface or trench drain shall be not more than  $\frac{1}{2}$  inch (12,7 mm).

**TABLE 2.3.A**  
**STRAINER OPENINGS**

| Nominal size of traps |       | Section of connecting pipe |                    | Minimum size of strainer openings |                    |                          |                    |
|-----------------------|-------|----------------------------|--------------------|-----------------------------------|--------------------|--------------------------|--------------------|
|                       |       |                            |                    | Floor drain                       |                    | Surface and trench drain |                    |
| Inches                | (mm)  | Inches <sup>2</sup>        | (cm <sup>2</sup> ) | Inches <sup>2</sup>               | (cm <sup>2</sup> ) | Inches <sup>2</sup>      | (cm <sup>2</sup> ) |
| 2                     | (50)  | 3,14                       | (20,26)            | 5                                 | (32,26)            | 6,5                      | (41,94)            |
| 3                     | (75)  | 7,60                       | (45,55)            | 11                                | (70,97)            | 14,0                     | (90,32)            |
| 4                     | (100) | 12,5                       | (86,65)            | 18                                | (116,13)           | 25,0                     | (161,29)           |
| 5                     | (125) | 19,6                       | (126,45)           | 30                                | (193,55)           | 40,0                     | (258,06)           |
| 6                     | (150) | 28,3                       | (182,58)           | 42                                | (270,97)           | 56,0                     | (361,29)           |
| 8                     | (200) | 50,03                      | (322,77)           | 75                                | (483,87)           | 100,0                    | (695,16)           |

## §2.4. Fittings

### 2.4.1. General provisions :

(1) Fittings must be constructed so that they offer no unnecessary obstruction to the flow.

(2) Except for a water closet bend or flange, a fitting that has a reduction in area in the downstream direction shall not be used in a drainage system downstream of a trap.

(3) The materials of which fittings are made shall conform to the type of piping material used.

(4) Threaded drainage pipe fittings shall be of the recessed drainage type so as to form a bore uniform with the pipes to which they are connected.

(5) In the case of fixtures installed back-to-back or side-to-side and of branches connected at the same level, appropriate fittings shall be installed at the point of connection in order to prevent the passage of sewage from one fixture or branch to the other.

### 2.4.2. T, cross or sanitary T-Y fitting :

(1) A T or a cross fitting shall not be used in a drainage system, except to connect a vent pipe.

(2) A sanitary T-Y fitting shall not be used in a nominally horizontal pipe in a drainage system, except to connect a vent pipe or in a catch basin.

### 2.4.3. Double Y or T-Y fitting :

(1) A double Y fitting shall not be used in a nominally horizontal pipe.

(2) A sanitary double T-Y fitting shall not be used in a vertical pipe of more than 2 inches (51 mm) in diameter in a drainage system.

**2.4.4. Y with 45° bend ( $\frac{1}{8}$ ) :** When a single or double Y and  $\frac{1}{8}$ th bend fitting is used at the point of connection of a vertical vent pipe or a vertical soil-or-waste pipe that serves as a vent pipe to a fixture drain having a diameter of 2 inches (51 mm) or less, the side shall not be extended by more than 6 inches (152 mm).

**2.4.5. 90° bend ( $\frac{1}{4}$ ) :** A quarter bend that has a centre-line radius that is less than the diameter of the pipe may be used only where the direction of flow is from the horizontal to the vertical, and to connect a lead stub for water closet connection.

**2.4.6. Sisson fitting :** A sisson fitting shall not be installed in a nominally horizontal pipe, in a drainage system.

**2.4.7. Soldering nipple, soldering bushing :** Soldering nipples or bushings shall be of brass pipe, iron pipe-size, or of heavy cast brass, and shall conform to the minimum weights cited in the Table 2.4.A.

**TABLE 2.4.A.**

### BRASS SOLDERING NIPPLES AND BUSHINGS

| Diameters (inches) | Minimum weights |
|--------------------|-----------------|
| $1\frac{1}{4}$     | 6 oz            |
| $1\frac{1}{2}$     | 8 oz            |
| 2                  | 14 oz           |
| $2\frac{1}{2}$     | 1 lb 6 oz       |
| 3                  | 2 lb            |
| 4                  | 3 lb 8 oz.      |

## §2.5. *Non-metallic pipes and fittings*

### **2.5.1. Asbestos-cement drainage pipe and fittings :**

(1) Rubber rings made of moulded and vulcanized rubber compound shall be used in asbestos-cement pipe joints. Every pipe end inserted in a coupling shall be machined. Pipes cut in the field shall have right angle ends.

(2) Asbestos-cement drainage pipe shall not be used except for the underground part of a drainage system, except as provided in subsection 3.

(3) Asbestos-cement drainage pipe may be used above ground :

(a) in a non-habitable space or a ventilation space under a building where the pipe is suspended horizontally ;

(b) as rain-conductors ; and

(c) in tunnels used exclusively for pedestrians or conduits.

(4) Changes in direction and connections shall be made of asbestos-cement pipe with prefabricated and appropriate fittings and shall not exceed 45°.

**2.5.2. Asbestos-cement (water pipe and fittings) :** Asbestos-cement pipe may be used only underground in a lawn sprinkler system.

### **2.5.3. Concrete pipe :**

(1) Changes in direction and connections of a concrete pipe shall be made with prefabricated and appropriate fittings and shall not exceed 45°.

(2) Concrete pipe may be used underground only, in a drainage system, as set forth in Subdivision 2.10.

(3) Compression joints made of synthetic rubber shall be used in concrete pipe.

### **2.5.4. Vitrified clay pipe :**

(1) Vitrified clay pipe shall not be used except for an underground part of a drainage system, as set forth in Subdivision 2.10.

(2) Vitrified clay pipe joints shall be mechanical joints.

(3) Changes in direction and connections of a vitrified clay pipe shall be made with prefabricated and appropriate fittings and shall not exceed 45°.

### **2.5.5. Plastic water pipe and fittings :**

(1) Plastic water pipe shall have a resistance equivalent to a working pressure not less than 100 p.s.i. (690 kPa) and a burst pressure not less than 400 p.s.i. (2 760 kPa).

(2) Plastic water pipe may be used in a lawn sprinkler system and above the ground in the water supply system of a residential building of not more than 2 dwelling units, in accordance with subsection 1 of section 2.5.6.

(3) Polyethylene plastic water pipe may be used only for a sprinkler system.

### **2.5.6. Plastic drainage and vent pipe :**

(1) Plastic drainage and vent pipe of ABS — DWV or PVC — DWV types shall not :

(a) be enclosed in or pass through a fire separation ;

(b) be used in a building of more than 36 feet (11 m) in height from the lowest floor to the vent connection of the roof, except for underground part of a drainage system inside a building ;

(c) be used in buildings required to be of non combustible construction by a municipal, provincial or national regulation ;

(d) be used in a drain and vent system serving an oil interceptor.

(2) ABS or PVC perforated plastic drain piping may be used as a subsoil drain only.

(3) Corrugated plastic drain piping, perforated polyethylene type, may be used as a subsoil drain only.

(4) Plastic drain piping, thermoplastic type, may be used underground only. It is prohibited to use this piping with burned lead joints and in a drainage system serving an oil interceptor.

### **2.5.7. Plastic laboratory DWV pipe and fittings :**

Plastic laboratory DWV pipe and fittings, polyolefin type, are not limited by the restrictions found in paragraphs *a*, *b* and *c* of subsection 1 of section 2.5.6 ; this pipe may pass through or be enclosed in a fire separation, on condition that it is incorporated in an assembly whose total fire rating is in accordance with building and fire prevention regulations.

*§2.6. Ferrous pipe and fittings*

**2.6.1. Cast iron drain pipe and fittings :**

- (1) A cast iron pipe may be manufactured with a beaded spigot on each end.
- (2) Cast iron drain pipe for use underground shall be coated with asphalt or coal-tar pitch.
- (3) Threaded cast iron drain pipe shall not be used in a water supply system.
- (4) Threaded cast iron drainage fittings shall not be used in a water supply system.

**2.6.2. Cast iron water pipe :**

- (1) Cast iron water pipe for use underground shall be coated with asphalt or coal-tar pitch.
- (2) Threaded cast iron water pipe fittings used in a water supply system shall be cement lined or galvanized.
- (3) A threaded cast iron water pipe fittings used in a water supply system, shall not be used in a drainage system.

**2.6.3. Malleable iron screwed water fittings :**

- (1) Screwed malleable iron water fittings used in a water supply system shall be cement lined or galvanized.
- (2) Screwed malleable iron water fittings shall not be used in a drainage system.

**2.6.4. Steel pipe :**

- (1) Corrugated steel pipe may be used only as a surface storm sewer.
- (2) Galvanized steel pipe may be used in a water supply system but only in an industrial establishment or to replace part of an existing steel water pipe installed in other types of buildings. It shall not be installed underground in a drainage or venting system.
- (3) Galvanized sheet metal pipe may be used only as a leader or gutter.

*§2.7. Non-ferrous pipe and fittings*

**2.7.1. Brass or bronze screwed water fittings :** Brass or bronze screwed water fittings shall not be used in a drainage system.

**2.7.2. Copper tube :**

- (1) Copper tube shall be restricted to the following uses :
  - (a) type K, above-ground and underground plumbing purposes ;
  - (b) type L, any part of a water supply system and only within or under a building in a drainage and venting system ;
  - (c) type M, above-ground water supply systems ;
  - (d) type DWV, above-ground drainage, waste and vent systems ;
  - (e) soft (annealed) copper tube shall be used only in water supply systems ;
  - (f) type H, shall not be used in a plumbing system.
- (2) The wall thickness of fittings used with the copper tube shall not be less than the wall thickness of the tube.

**2.7.3. Cast brass solder-joint drainage fittings :** A cast brass or cast bronze solder-joint drainage fitting shall not be used in a water supply system.

**2.7.4. Lead waste pipe and bends :**

- (1) Hard lead pipe (16% antimony) may be used only in a drainage system.
- (2) Lead closet bends and stubs shall be made of lead that weighs at least 6 lb/sq. ft. (29,3 kg/m<sup>2</sup>).
- (3) A change in diameter of a lead bend or closet stub is permitted only in the vertical section of the bend and made in such a manner that there shall be no retention of liquid in the bend. Such a change in diameter shall be prefabricated. The diameter or direction of a lead bend or stub shall not be made through hammering or otherwise, so as not to reduce the thickness of its walls.
- (4) Lead waste pipe and bends shall not be used except above ground and only in a drainage system as set forth in section 2.10.3.
- (5) Lead water pipe shall not be used in a drainage system.

**2.7.5. Aluminum pipe and tube :** Aluminum or aluminum alloy pipe and tube shall not be used within a building.

## §2.8. Jointing materials

**2.8.1. Cement jointing mortar :** Cement jointing mortar shall be a mixture of equal parts of clean shard mortar sand and Portland cement.

**2.8.2. Caulking compounds :** Joints made of a cold caulking compound may be used only above ground and when weather and humidity conditions allow it.

**2.8.3. Expansion joints :** Expansion joints shall be of a material conforming with the piping in which it is installed.

## §2.9. Miscellaneous materials

**2.9.1. Water closet and urinal flanges :** Every bolt, nut and washer for a closet or urinal flange and every closet screw shall be of a corrosion resistant material.

## 2.9.2. Cleanout ferrules and plugs :

(1) The thickness of the body of every cleanout ferrule shall be not less than the thickness specified for a pipe of the same material. A caulking ferrule shall be of brass or cast iron, except that a plastic caulking ferrule may be used to join a plastic pipe and a hub type cast iron pipe.

(2) The weight and dimensions of a brass caulking ferrule shall conform to the minimum standard requirements of Table 2.9.A. The end of a cleanout ferrule shall extend by at least ¼ of an inch (6 mm) over the hub.

**TABLE 2.9.A**

### BRASS CAULKING FERRULES

| Pipe sizes<br>(inches) | Inside diameter<br>(inches) | Length<br>(inches) | Minimum<br>weight |
|------------------------|-----------------------------|--------------------|-------------------|
| 2                      | 2¼                          | 4½                 | 1 lb.             |
| 3                      | 3¼                          | 4½                 | 1 lb. 12 oz.      |
| 4                      | 4¼                          | 4½                 | 2 lb. 8 oz.       |

The end of a cleanout ferrule shall extend by at least ¼ of an inch (6mm) over the hub.

(3) Every brass or cast iron cleanout ferrule shall be fitted with a threaded brass plug at least ⅛ inch (3 mm) thick or with a brass, cast iron or galvanized steel cover plate fastened with brass or cadmium steel bolts and nuts. The plastic cleanout ferrule plug may be of the same material.

(4) Every cleanout ferrule plug shall be provided with a raised integral nut, a recessed socket or a pair of raised studs. The whole shall be of a single piece.

(5) Every raised nut of a cleanout plug shall be at least one inch (25 mm) in its smallest horizontal dimension and at least ⅝ inches (16 mm) high. If the nut is hollow, it shall be at least 3/16 inches (5 mm) thick.

(6) Every recessed socket for a cleanout plug shall be at least one inch (25 mm) in its smallest horizontal dimension and at least ½ inch (13 mm) deep.

(7) Every raised stud for a cleanout plug shall be at least ⅝ inches (16 mm) high.

(8) The opening of a cleanout shall conform to Table 2.9.B.

**TABLE 2.9.B**

### CLEANOUTS

| Diameter<br>of<br>pipe<br>(inches) | Minimum<br>diameter of<br>cleanouts<br>(inches) |
|------------------------------------|---|
| 5 - 10                             | 4   |
| 4                                  | 3½  |
| 3                                  | 2½  |
| 2½                                 | 2   |
| 2                                  | 1½  |
| 1½                                 | 1½  |
| 1¼                                 | 1¼  |

## 2.9.3. Vent flashings :

(1) Where stacks or vent pipes pass through of a roof, the joint between the roof and the pipe or stack shall be made watertight.

(2) The material used for vent flashings shall be free of cracks, holes or any other defects, offer prolonged resistance to outside use and have the following characteristics according to type :

- (a) lead : at least 5 lb/sq. ft. (24,4 kg/m<sup>2</sup>) ;
- (b) copper : at least 10 oz/sq. ft. (3,05 kg/m<sup>2</sup>) ;
- (c) aluminum : at least 5,5 oz/sq. ft. (1,67 kg/m<sup>2</sup>) ;
- (d) alloyed zinc : at least 8,1 oz/sq. ft. (2,47 kg/m<sup>2</sup>) ;
- (e) elastomere, ethylene copolymer or acrylonitril — butadiene — styrene : — at least ⅛ in. (3,2 mm) thick ; or

(f) galvanized steel : at least 1,156 lb/sq. ft. (5,6 kg/m<sup>2</sup>) (24 gauge).

(3) Except on a flat roof, flashing shall be rectangular and at least 20 inches (508 mm) on each side. Where sleeve flashing is used, the sleeve shall be extended to at least 6 inches (152 mm) above the roof.

(4) On a flat roof, a round flashing with a flange of at least 5 inches (127 mm) may be used.

**2.9.4. Relief, pressure and temperature valves :** The relief valve of a hot water tank shall be adjusted so as to :

- (a) open at a maximum pressure of 125 pounds p.s.i. ;
- (b) stop the outflow when the pressure and temperature become normal again.

**2.9.5. Roof drains :**

(1) Roof drain hoppers shall extend not less than 4 inches (102 mm) above the roof except that hoppers installed on a sun deck, a patio, a parking deck or a similar area may be of flat surface type, level with the deck. A hopper shall be of an approved corrosion-resistant material.

(2) Unused weirs of a flow control roof drain shall be permanently closed.

**§2.10. Authorized materials in plumbing systems**

**2.10.1. Continuity of materials :**

(1) The various sections of a plumbing system such as the building drain, the stacks, and the branches shall be :

(a) of materials allowed and used according to the specifications in Table 2.10.A ; and

(b) installed without any change in materials, taking into account their nature, class or type as well as the cases provided for in this Subdivision.

(2) Changes in materials of absolute necessity other than those provided for in this Code shall be approved.

**2.10.2. Underground drainage system :**

(1) Underground building drains shall be :

(a) from the building sewer up to 3 feet (914 mm) from each stack, of :

- i. cast iron, class 4 000 ;
- ii. copper, type K or type L ;
- iii. vitrified clay plain end type, extra strength ;
- iv. asbestos-cement, type 2 ;
- v. concrete bell and spigot, non-reinforced, extra strength or class 2, or reinforced, class iv ; or
- vi. plastic, ABS-DWV or PVC-DWV or thermoplastic type ;

(b) cast-iron, class 4 000, from 3 feet (914 mm), up to each stack, except :

- i. if the drain and the stack are both of copper or plastic ;
- ii. if the drain is copper and the stack is plastic ;
- iii. if the drain is plastic and the stack is copper ; or
- iv. if the drain and the stack are both asbestos-cement.

(2) Underground branches shall be :

(a) of the same materials as authorized for a building drain from their connection up to :

- i. a trap ;
- ii. one foot (305 mm) from a back water valve vent ; or
- iii. 3 feet (914 mm) from a stack ; or

(b) of cast iron, class 4 000, before the points mentioned in paragraph a.

(3) Underground building subdrains shall be of :

- (a) cast iron, class 4 000 ;
- (b) copper, type K or type L ;
- (c) vitrified clay, plain end type, extra strength ;
- (d) asbestos-cement, type 2 ;
- (e) concrete bell and spigot, non-reinforced extra strength or class 2, or reinforced, class iv ; or
- (f) plastic, ABS-DWV or PCV-DWV or thermoplastic type.

(4) Subsoil drains shall be made of the following materials :

- (a) vitrified clay ;
- (b) asbestos-cement ;
- (c) concrete ;
- (d) plastic, perforated pipe, type ABS or PVC or corrugated pipe, polyethylene type.
- (5) Underground laboratory drainage pipe shall be of :
  - (a) silicon cast iron ;
  - (b) glass ;
  - (c) vitrified clay ; or
  - (d) plastic resistant to action of chemicals.

### **2.10.3. Above ground drainage system :**

(1) Above ground drainage systems, including a sub-drain, shall be of :

- (a) cast iron, class 4 000 ;
- (b) galvanized steel ;
- (c) copper, type K, type L, or type DWV ;
- (d) brass ;
- (e) lead, for a length not exceeding 5 feet (1 524 mm) with continuous support ;
- (f) asbestos-cement, type 2 ; or
- (g) plastic, ABS-DWV or PVC-DWV type as allowed in section 2.5.6.

(2) Laboratory DWV pipe or any other pipe conveying chemicals or acids shall be of :

- (a) silicon cast iron ;
- (b) lead (drainage) ;
- (c) glass ; or
- (d) plastic resistant to action of chemicals.

(3) Rain leaders or gutters shall be of :

- (a) galvanized steel ;
- (b) aluminum ; or
- (c) plastic (ABS-DWV) or (PVC-DWV).

### **2.10.4. Vent pipe :**

(1) Underground vent pipes shall be of :

- (a) cast iron ; or
- (b) copper, type K or type L ; or
- (c) plastic (ABS-DWV) or (PVC-DWV).
- (2) Above ground vent pipes shall be of :
  - (a) cast iron ;
  - (b) galvanized steel ;
  - (c) copper, type K, type L, or type DWV ;
  - (d) brass ; or
  - (e) plastic (ABS-DWV) or (PVC-DWV) as authorized in section 2.5.6.

(3) Laboratory vent pipes shall be independent and of a material authorized in subsection 2 of section 2.10.3.

### **2.10.5. Water supply system :**

(1) Water services and underground water distributing pipes shall be of :

- (a) cast iron ;
- (b) galvanized steel as authorized by section 2.6.4 ;
- (c) copper, type K or L or soft annealed ; or
- (d) brass.

(2) Above ground water distributing pipes shall be of :

- (a) cast iron ;
- (b) galvanized steel as authorized by section 2.6.4 ;
- (c) copper, type K, L or M or soft annealed ; or
- (d) brass ; or
- (e) plastic water pipe but only in the water supply system of a residential building of 2 dwelling units or less, without passing through or being enclosed in a fire separation.

(3) Lawn sprinkler systems shall be of :

- (a) cast iron ;
- (b) galvanized steel ;
- (c) copper, type K or L ;
- (d) brass ;
- (e) asbestos-cement for water piping ; or
- (f) plastic for water piping.

**TABLE 2.10.A**  
**AUTHORIZED MATERIALS**

| Plumbing system            | Non metallic               |                            |                |          |       |                         |                |                 |                     |               | Ferrous                   |                      |                      |                   |                              | Non Ferrous      |                 |                          |               |                          | Reference |                 |                          |                   |       |                 |
|----------------------------|----------------------------|----------------------------|----------------|----------|-------|-------------------------|----------------|-----------------|---------------------|---------------|---------------------------|----------------------|----------------------|-------------------|------------------------------|------------------|-----------------|--------------------------|---------------|--------------------------|-----------|-----------------|--------------------------|-------------------|-------|-----------------|
|                            | Asbestos-cement (pressure) | Asbestos-cement (drainage) | Vitrified clay | Concrete | Glass | Polyethylene (pressure) | PVC (pressure) | CPVC (pressure) | ABS-DWV and PVC-DWV | Thermoplastic | Polyethylene (laboratory) | Cast iron (drainage) | Cast iron (pressure) | Silicon cast iron | Ductile cast iron (pressure) | Galvanized steel | Copper - type K | Copper - type K annealed | Copper type L | Copper - type L annealed |           | Copper - type M | Copper - type M annealed | Copper - type DWV | Brass | Lead (drainage) |
| Underground                |                            |                            |                |          |       |                         |                |                 |                     |               |                           |                      |                      |                   |                              |                  |                 |                          |               |                          |           |                 |                          |                   |       |                 |
| Drainage System            | B                          | B                          | B              |          |       |                         |                |                 | A                   | A             |                           | A                    |                      |                   |                              |                  | A               | A                        |               |                          |           |                 |                          |                   |       | 2.10.2          |
| Sub-drain                  | A                          | A                          | A              |          |       |                         |                |                 | A                   | A             |                           | A                    |                      |                   |                              |                  | A               | A                        |               |                          |           |                 |                          |                   |       | 2.10.2          |
| Laboratory drain           |                            |                            | A              |          | A     |                         |                |                 |                     |               | A                         |                      | A                    |                   |                              |                  |                 |                          |               |                          |           |                 |                          |                   |       | 2.10.2          |
| Venting system             |                            |                            |                |          |       |                         |                |                 | A                   |               |                           | A                    |                      |                   |                              |                  | A               | A                        |               |                          |           |                 |                          |                   |       | 2.10.4          |
| Water service pipe         |                            |                            |                |          |       |                         |                |                 |                     |               |                           |                      | A                    | A                 | K                            |                  | A               | A                        | A             | A                        |           |                 |                          | A                 |       | 2.10.5          |
| Water supply system        |                            |                            |                |          |       |                         |                |                 |                     |               |                           |                      | A                    | A                 | K                            |                  | A               | A                        | A             | A                        |           |                 |                          | A                 |       | 2.10.5          |
| Lawn sprinkler system      | A                          |                            |                |          |       | A                       | A              | A               |                     |               |                           | A                    | A                    | C                 |                              |                  | A               | A                        | A             | A                        |           |                 |                          | A                 |       | 2.10.5          |
| Above ground               |                            |                            |                |          |       |                         |                |                 |                     |               |                           |                      |                      |                   |                              |                  |                 |                          |               |                          |           |                 |                          |                   |       |                 |
| Drainage system            | J                          |                            |                |          |       |                         |                |                 | F                   |               |                           | A                    |                      | A                 |                              |                  | A               | A                        |               |                          |           |                 | A                        | A                 | D     | 2.10.3          |
| Sub-drain                  |                            |                            |                |          |       |                         |                |                 | F                   |               |                           | A                    |                      | A                 |                              |                  | A               | A                        |               |                          |           |                 | A                        | A                 | D     | 2.10.3          |
| Laboratory drainage system |                            |                            |                | A        |       |                         |                |                 |                     | H             |                           |                      |                      | A                 |                              |                  |                 |                          |               |                          |           |                 |                          |                   | A     | 2.10.3          |
| Venting system             |                            |                            |                |          |       |                         |                |                 | F                   |               |                           |                      |                      |                   | A                            |                  | A               | A                        |               |                          |           |                 | A                        | A                 |       | 2.10.4          |
| Water service pipe         |                            |                            |                |          |       |                         |                |                 |                     |               |                           |                      | A                    | A                 | L                            |                  | A               | A                        | A             | A                        |           |                 |                          | A                 |       |                 |
| Cold water system          |                            |                            |                |          |       | E                       | E              | E               |                     |               |                           |                      | A                    | A                 | L                            |                  | A               | A                        | A             | A                        | A         | A               |                          | A                 |       | 2.10.5          |
| Hot water system           |                            |                            |                |          |       |                         |                | E               |                     |               |                           |                      | A                    | A                 | L                            |                  | A               | A                        | A             | A                        | A         | A               |                          | A                 |       | 2.10.5          |
| Reference                  | 2.5.2                      | 2.5.1                      | 2.5.4          | 2.5.3    |       | 2.5.5                   | 2.5.5          | 2.5.5           | 2.5.6               | 2.5.6         | 2.5.7                     | 2.6.1                | 2.6.2                | 2.6.1             | 2.6.2                        | 2.6.4            | 2.7.2           | 2.7.2                    | 2.7.2         | 2.7.2                    | 2.7.2     | 2.7.2           | 2.7.2                    | 2.7.2             | 2.7.2 | 2.7.4           |

- (A) Authorized  
 (B) Authorized to 3 feet (1 m) from stacks or to back water valves or traps  
 (C) Authorized with protective coating  
 (D) Authorized for a length not exceeding 5 feet (1.5 m) with continuous support  
 (E) Authorized in buildings of no more than 2 dwelling units without passing through or being enclosed in a required fire separation  
 (F) See section 2.5.6  
 (H) See section 2.5.9  
 (J) See subsection 3 of section 2.5.1  
 (K) See subsection 2 of section 2.6.4 with protective covering  
 (L) See subsection 2 of section 2.6.4



## DIVISION III PIPING

### §3.1. General provisions

#### 3.1.1. Tightness :

(1) Piping systems shall be gas, water, air, smoke and vermin-tight and withstand without leakage the tests set forth in Subdivision 3.7.

(2) No paint, varnish or other coating shall be applied on a joint before the piping system has been tested accordingly.

(3) The annular space between a sleeve and a pipe passing through an outside wall shall be filled to tightness with a lead or coal-tar caulking compound or other approved waterproof caulking material.

(4) The space around a pipe passing through a wall or a floor which must have a certain resistance to fire shall be filled with a noncombustible material. Should a sleeve be used, it shall also be of noncombustible material.

#### 3.1.2. Accessibility :

(1) Pipe lines shall be as direct as possible. A drainage system shall be accessible at all times for cleaning purposes by means of appropriate cleanouts.

(2) In order to be readily replaced or maintained pipes shall not be laid under an oil tank, a furnace or other obstacle. The same rule holds for public swimming pools except for piping used as a sub-drain or for draining underground water.

(3) Where no other means of normal access exists, an adequate trapdoor shall permit easy access to the plumbing system part located in the cellar or in the crawl space under a building.

#### 3.1.3. Arrangement :

(1) Places where food, ice, water or beverages are prepared, stored or handled shall be protected against any danger of water leaks or bad smells. No exposed pipe or drainage opening shall be located in such place or over nonpressure potable water tanks.

(2) No pipe, fixture or device shall interfere with the normal functioning of windows, doors or other openings or exits.

(3) No pipe shall be installed :

- (a) in an elevator shaft ; or
- (b) in a heating or ventilating duct unless said installation has been provided for in the approved plans.

**3.1.4. Size :** Drainage or vent pipes shall not decrease in size in the direction of flow, except that a 4 inches (102 mm)  $\times$  3 inches (76 mm) fitting may be used to connect a water closet but that change in diameter shall be made in accordance with subsection 3 of section 2.7.4.

### §3.2. Construction and use of joints

#### 3.2.1. Caulked lead drainage joint :

(1) Caulked lead drainage joints shall be firmly packed with oakum or hemp and tightly caulked with lead to a depth of at least one inch (25 mm). It shall not extend more than  $\frac{1}{8}$  inch (3 mm) below the rim of the hub.

(2) Caulked lead drainage joints shall not be used except for bell and spigot cast iron pipe or between such pipe and :

- (a) iron, steel, brass or asbestos-cement pipe provided that the sizes will allow it ;
- (b) an approved caulking ferrule, in a piping system made of different materials ; or
- (c) a trap standard.

#### 3.2.2. Wiped joint :

(1) Wiped joints shall not be used except for lead pipe or between such pipe and copper or brass pipe or ferrule, or copper plated cast iron toilet stub.

(2) Wiped joints shall :

- (a) be made of solder ;
- (b) have an exposed surface on each side of the joint at least  $\frac{3}{4}$  inches (19 mm) wide ; and
- (c) be at least  $\frac{3}{8}$  inches (10 mm) thick at the thickest part.

(3) Every wiped flanged joint shall be reinforced with a lead flange that is at least  $\frac{3}{4}$  inches (19 mm) wide.

#### 3.2.3. Screwed joint :

(1) In making a screwed joint the ends of the pipe shall be reamed or filed out to the size of the bore. All chips and cuttings shall be removed.

(2) No pipe joint paint or cement or other similar material shall be applied to the internal threads.

(3) A screwed joint shall not be used except :

- (a) for iron or galvanized steel, brass or plastic pipe ;
- (b) between such pipe and cast iron pipe ; or
- (c) between plastic pipe and cast iron pipe with appropriate adapter.

### **3.2.4. Soldered joint :**

(1) In making a soldered joint the surface to be soldered shall be cleaned bright and the joint shall be properly fluxed, made with solder and thoroughly cleaned of all residue.

(2) The solder material shall be used according to the manufacturer's directions and recognized soldering methods.

(3) Joints soldered by capillarity or otherwise shall be made with appropriate fittings.

(4) Soldered joints may be used for :

- (a) copper or brass pipe ;
- (b) plastic pipe ; or
- (c) steel pipe.

### **3.2.5. Flared joint :**

(1) In making a flared joint, the end of the pipe shall be bored and expanded with a proper flaring tool, then soldered, or coupled with a loop or collar made of bronze or brass.

(2) A flared joint shall not be used except :

- (a) for copper tube other than hard (drawn) ; or
- (b) between copper pipe and lead or brass pipe.

### **3.2.6. Hot-poured joint :**

(1) Hot-poured joints shall be caulked tightly with twisted oakum and rammed ; the hot-poured caulking compound shall be placed to a depth of at least one inch (25 mm) all around the pipe and shall not extend more than 1/8 inch (3 mm) below the rim of the hub.

(2) Hot-poured joints shall not be used except :

- (a) for hub and spigot concrete pipe used as a surface storm sewer ; or
- (b) in a drainage system with appropriate adapters between :
  - i. cast iron and concrete pipe ; or
  - ii. plastic and cast iron pipe.

(3) Hot-poured joints shall not be tested until one hour after pouring.

### **3.2.7. Cement joint :**

(1) Cement joint in pipe that has a diameter of 6 inches (152 mm) or less shall be made by completely filling the annular space between the hub and the spigot with cement mortar.

(2) Cement joint pipe that has a diameter of more than 6 inches (152 mm) shall be made by :

- (a) ramming into the annular space between the hub and the spigot a gasket of closely twisted hemp or oakum at least equal in length to the circumference of the pipe ; and
- (b) filling the remaining annular space with cement mortar.

(3) The exterior of every cement joint shall be carefully shaped from the outside of the hub to the barrel of the pipe at an angle of approximately 45°.

(4) After the joint is made, the interior of the pipe shall be thoroughly swabbed and cleaned.

(5) Cement joint shall not be used in a building drainage system unless so authorized by the board of examiners. In such a case, the joint shall be wrapped with a metallic lath covered by cement mortar.

### **3.2.8. Burned lead joint :**

(1) In making a burned lead joint the lead shall be lapped and fused to form a weld that is at least 1 1/2 times as thick as the wall of the pipe.

(2) In lead pipe the width of the weld shall not be less than :

- (a) 1/2 inch (13 mm) where the diameter of the pipe is less than 3 inches (76 mm) ;
- (b) 5/8 inches (16 mm) where the diameter of the pipe is 3 inches (76 mm) ; or

(c)  $\frac{3}{4}$  inches (19 mm) where the diameter of the pipe is 4 inches (102 mm).

### **3.2.9. Mechanical joints :**

(1) Mechanical joints shall be used for hubless cast iron and vitrified clay pipe.

(2) Mechanical joints may also be used, with proper adapters, to joint pipes of materials other than cast iron or vitrified clay, or any combination of pipes and fittings when approved by the Inspection Service.

(3) Galvanized steel piping with grooved mechanical joints may be used only above ground in a water supply system and in a drainage system as a rain conductor.

(4) Mechanical joints are used only in an area where the piping is supported.

### **3.2.10. Cold-caulked joints :**

(1) Cold-caulked joints shall not be used except above ground in a drainage system, a cast-iron hub and spigot pipe or, with proper ferrules or adapters, between galvanized iron or steel, copper, brass or plastic pipe to cast iron pipe. The caulking compound shall be applied according to the manufacturer's directions.

(2) Cold-caulked joints shall be firmly packed with oakum, and tightly caulked ; the caulking compound shall be inserted around the pipe to a depth of at least one inch (25 mm) and shall be even with the rim of the hub.

(3) Cold-caulked joints shall not be made or solidified at a temperature of less than 32° F nor under excessive conditions of humidity.

### **3.2.11. Compression joints :**

(1) Cast-iron hub and spigot asbestos-cement and concrete pipes may be jointed with compression joints.

(2) Compression joints may be used with materials other than the ones cited in subsection 1 or with any other combination of pipes and fittings when authorized by the board of examiners as equivalent.

### **3.2.12. Expansion joints :**

(1) Accessible, appropriate and approved expansion joints shall be installed to prevent the drawbacks of exces-

sive expansion or contraction or of any other force liable to affect the piping alignment.

(2) An expansion joint shall be installed :

(a) at the base of every plastic stack, except :

i. for a stack less than 20 feet (6,1 m) high ;

ii. where the disposition of pipes can prevent problems due to expansion or contraction ;

iii. for a rain stack more than 20 feet (6,1 m) high, if an expansion joint is provided at the upper end ; and

(b) at the entrance of a water service pipe made of a hard material.

**3.2.13. Brazed joint :** In order to braze joint surfaces to be joined shall be :

(a) cleaned down to the base metal ;

(b) coated with flux approved for such joints and for the filler metal to be used ; and

(c) heated to a temperature sufficient to melt the approved brazing filler metal on contact.

**3.2.14. Solvent cement plastic joint :** Solvent cement plastic joints shall be made :

(a) with an approved solvent suitable to the composition of plastic ; and

(b) according to the manufacturer's directions.

## **§3.3. Connections**

### **3.3.1. Drilled and tapped, saddle hub joints :**

(1) Drilled and tapped joints, saddle hubs or band joints shall not be used in a drainage or venting system.

(2) It is forbidden to drill or tap building drains, soil waste or vent pipes for making soldered or other connections.

(3) It is forbidden to drill a pipe in a drinking water distribution network to make supply connections to fixtures. A proper connection shall be used on the water distribution system to install a humidifier or any other similar fixture.

### **3.3.2. Welded joint :**

(1) Welding of ferrous metals must not be permitted except when the board of examiners authorizes this type of

connection as being equivalent to the standards of this Subdivision.

(2) Welded joints between copper and galvanized steel or iron pipes are prohibited.

### **3.3.3. Unions and slip joints :**

(1) Slip joints shall be exposed.

(2) Long thread fittings with gasket and packing nut shall not be used except in a venting system but connections shall be made by means of a coupling. The threads of such fitting shall be at least 2 inches (51 mm) in length.

(3) Unions shall be ground faces.

**3.3.4. Increaser or reducer :** Every connection between 2 pipes or fittings of different sizes shall be made with an increaser or a reducer fitting installed so that it will permit the system to be completely drained.

**3.3.5. Burned lead :** Every joint in hard lead shall be made with a burned lead joint as set forth in section 3.2.8.

### **3.3.6. Dissimilar connections :**

(1) Every joint between pipes and fittings of dissimilar material or sizes shall be made by adapters, connectors or mechanical joints manufactured for this purpose.

(2) Every joint between plastic pipe and cast-iron hub and spigot pipe shall be made with a proper caulking ferrule.

(3) Connections of ABS-DWV or PVC-DWV to lead stubs and bends may be used providing the ferrule is in plastic and manufactured for the purpose.

**3.3.7. Roof drain connection :** Every roof drain shall be securely connected to a rain conductor ; the joint shall be approved and tight and provision shall be made for expansion.

### **3.3.8. Connection of floor-mounted fixtures :**

(1) Every floor-mounted water closet or S-trap standard shall be connected to a fixture drain by a floor flange, except that a cast-iron trap standard may be caulked to a cast-iron pipe.

(2) Floor flanges shall be of brass, bronze or cast iron.

(3) Every floor-mounted water closet shall always be connected to its fixture drain by means of a water closet stub or bend.

(4) Every floor flange shall be securely set on a firm base and bolted to the trap flange of the fixture. Every joint shall be sealed with a gasket made of synthetic rubber or asbestos graphite, paraffin or any other approved setting compound. The use of plaster or putty shall be prohibited.

(5) The length of the water closet stub below the floor flange shall be at least 3 inches (76 mm).

### **3.3.9. Connection of wall-mounted fixtures :**

(1) Wall-mounted water closets and urinals shall be supported and connected to the waste pipes by an approved chair carrier.

(2) Chair carriers shall be of cast iron, brass or bronze.

(3) Joints between wall-mounted fixtures and chairs carriers shall be sealed with a gasket made of synthetic rubber or asbestos graphite, paraffin or any other approved setting compound.

## **§3.4. Service piping**

### **3.4.1. Water service pipe within a building :**

(1) The water supply from the public waterworks shall be distributed through a piping system entirely independent of any piping sections conveying another water supply.

(2) Welded joints in a water service pipe located underground must be made with silver solder.

### **3.4.2. Trenching, bedding, tunnelling and backfilling :**

(1) Trenches shall be of sufficient width to permit proper installation of the pipe and conform with the requirements of this Code.

(2) Where rock is encountered in trenching, it shall be removed to a point at least 3 inches (76 mm) below the grade line of the trench. The trench shall be backfilled to grade with sand, fine gravel or crushed stone.

(3) Care shall be exercised to see that the pipe does not rest on rock at any point including the joints.

(4) The bottom of the trench shall be properly cleaned before the pipes are laid down so as to form a solid and continuous bearing for the pipe which shall be supported as prescribed in section 3.5.6 and protected as specified in Subdivision 3.6.

(5) Excavations shall be open trench work, except that tunnelling for distances not greater than half of the depth of the trench but never more than 8 feet (2,5 m) is permissible in rear yards and courts.

(6) Tunnels shall have a clear height of 2 feet (610 mm) above the pipe.

(7) Mechanical devices shall not be used closer than 2 feet (610 mm) of existing pipe, services or utilities.

### §3.5. Support of piping

#### 3.5.1. Capability of support :

(1) Piping shall be provided with support that is capable of keeping the pipe in alignment and bearing the weight of the pipe and its contents.

(2) Hangers and anchors shall be securely attached to the building construction.

**3.5.2. Independence of support :** Every pipe that is connected to a fixture, tank or device shall be supported independent of it.

**3.5.3. Insulation of support :** Where a hanger or support for copper tube or brass or copper pipe is of a material other than brass or copper it shall be suitably separated and electrically insulated from the pipe.

#### 3.5.4. Support of vertical piping :

(1) Vertical piping shall be supported at the base end, at the floor level of each storey.

The floor support of a cast iron vertical piping with mechanical joints shall be made with an external-shoulder fitting preventing the slippage of the pipe.

(2) The maximum spacing of supports shall be 20 feet (6,1 m).

(3) Vertical piping of the following materials shall be supported at intervals not more than indicated below :

(a) lead pipe : at 4 feet (1,2 m) intervals ;

(b) copper or brass pipe :

i. at 6 feet (1,83 m) intervals if the pipe size is 1¼ (32 mm) or less ; or

ii. at 10 feet (3 m) intervals if the pipe size is more than 1¼ (32 mm) ;

(c) cast iron, with mechanical or compression joints : at each joint ; and

(d) plastic : at 4 feet (1,2 m) intervals.

(4) Bases of cast-iron stacks shall be supported on concrete, brick laid in cement mortar or equivalent support unless it is adequately suspended and anchored to the building structure.

#### 3.5.5. Support for above ground horizontal piping :

(1) Nominally horizontal piping that is above ground and inside a building shall be braced to prevent swaying and buckling and to control the effects of expansion and contraction.

(2) Nominally horizontal piping shall be supported so that :

(a) galvanized steel, galvanized iron, copper and brass pipe is supported at intervals of :

i. 10 feet (3 m) if the pipe size is 6 inches (152 mm) or more ; and

ii. 8 feet (2,5 m) if the pipe size is 2 inches (51 mm) or more and less than 6 inches (152 mm) ; or

iii. 6 feet (1,83 m) if the pipe size is less than 2 inches (51 mm) ;

(b) lead pipe is supported throughout its length ;

(c) cast iron pipe is supported :

i. at or adjacent to each hub or joint ;

ii. at intervals not exceeding 10 feet (3 m) ; and

iii. at intervals not exceeding 3 feet (914 mm) if the pipe has mechanical joints, and the length of pipe between adjacent fittings is 12 inches (305 mm) or less ;

(d) asbestos-cement is supported :

i. at or adjacent to each joint ;

ii. at intervals not exceeding 6 feet (1,83 m) ; and

iii. at intervals not exceeding 3 feet (914 mm) where the length of pipe between adjacent fittings is 12 inches (305 mm) or less ;

- (e) ABS or PVC plastic pipe is supported :
- at intervals not exceeding 4 feet (1,2 m) ;
  - at the ends of branches ;
  - at changes of direction or elevation ; and
  - if the pipe is a fixture drain that is more than 3 feet (914 mm) in length, as close as possible to the trap.
- (3) Where plastic pipe is installed :
- (a) the pipe shall be aligned without added strain on the piping ;
- (b) the pipe shall not be bent or pulled into position after being welded ;
- (c) hangers shall not compress, cut or abrade the pipe ; and
- (d) the pipe shall not be heated or installed at less than 3 feet (914 mm) from a source of heat.
- (4) Where hangers are used to support nominally horizontal piping they shall be :
- (a) metal rods of at least  $\frac{3}{8}$  inches (10 mm) diameter for pipes over 4 inches (102 mm) in size ; and

(b) solid or perforated metal strap hangers for pipe 4 inches (102 mm) or less in size.

(5) Where a hanger is attached to concrete or masonry, it shall be fastened by metal or expansion-type plugs, that are inserted or built into the concrete or masonry.

(6) When a mechanical joint is used, the pipe shall be supported on each side of the joint by a bracket with only one fastening point.

### 3.5.6. Support for underground horizontal piping :

(1) Nominally horizontal piping that is underground shall be supported throughout its length on a firm and uniform bed. Any material used for levelling must be compact and free of stones, pebbles, cinders or frozen earth.

(2) Where joints are to be made, bells shall be left around hubs for jointing purposes. Joints shall be fitted in carefully so as to assure a smooth and uniform inner surface of the pipe.

**3.5.7. Support of vent pipe above roof :** Where a vent pipe terminates above the surface of a roof it shall be solidly supported and braced to prevent misalignment.

**TABLE 3.5.A**  
**SUPPORT OF PIPING**

| Piping                       |              | Vertical run (1) |    |     |               | Horizontal run |    |    |    |     |               |        |                     |                       |
|------------------------------|--------------|------------------|----|-----|---------------|----------------|----|----|----|-----|---------------|--------|---------------------|-----------------------|
| Materials                    | Sizes        | 4'               | 6' | 10' | at each joint | 3'             | 4' | 6' | 8' | 10' | at each joint | branch | change in direction | continued support (2) |
| Galvanized steel or iron     | 1¼" and less |                  |    |     |               |                |    | X  |    |     |               |        |                     | X                     |
|                              | 1½"          |                  |    |     |               |                |    | X  |    |     |               |        |                     | X                     |
|                              | 2" à 5"      |                  |    |     |               |                |    |    | X  |     |               |        |                     | X                     |
|                              | 6" and more  |                  |    |     |               |                |    |    |    | X   |               |        |                     | X                     |
| Asbestos-cement              | all          |                  |    |     | X             | X(6)           |    | X  |    |     | X             |        |                     | X                     |
| Vitrified clay               | all          |                  |    |     |               |                |    |    |    |     |               |        |                     | X                     |
| Concrete                     | all          |                  |    |     |               |                |    |    |    |     |               |        |                     | X                     |
| Copper or brass              | 1¼" and less |                  | X  |     |               |                |    | X  |    |     |               |        |                     | X                     |
|                              | 1½"          |                  |    | X   |               |                |    | X  |    |     |               |        |                     | X                     |
|                              | 2" à 5"      |                  |    | X   |               |                |    |    | X  |     |               |        |                     | X                     |
|                              | 6" and more  |                  |    | X   |               |                |    |    |    | X   |               |        |                     | X                     |
| Cast-iron: mechanical joints | all          |                  |    |     | X             | X(3)           |    |    |    | X   | X             |        |                     | X                     |
| compression joints           | all          |                  |    |     | X             |                |    |    |    | X   | X             |        |                     | X                     |
| caulked joints               | all          |                  |    |     |               |                |    |    |    | X   | X             |        |                     | X                     |
| Plastic                      | all          | X                |    |     |               |                | X  |    |    |     |               | X(4)   | X                   | X                     |
| Lead                         | all          | X                |    |     |               |                |    |    |    |     |               |        |                     | X(5)                  |

(1) Support at each floor (3.5.4(1) and the interval between 2 supports shall never exceed 20 feet (6 m) (3.5.4(2)

(2) Continued support is required for any underground piping (3.5.6)

(3) See section 3.5.5 (2) — (c) — (iii)

The hanger is fixed at extreme end of branch (3.5.5(2) — (d) — (ii)

See section 2.10.3(1) — (e)

See section 3.5.5(2) — (d) (iii)

### §3.6. Protection of piping

#### 3.6.1. Backfill :

(1) Horizontal piping that is underground shall be covered with crushed stone, stone dust, sand or gravel. This fill shall be compacted and free of boulders, stones, pebbles, cinders or other material capable of damaging the piping or provoking a collapse.

(2) The height of the backfill over the top of the pipe must be at least :

(a) 12 inches (300 mm) if not covered by a concrete floor ;

(b) 4 inches (100 mm) if covered by a concrete floor supporting live loads ; or

(c) 1 inch (25 mm) if covered by a concrete floor not supporting live loads.

**3.6.2. Protection of non-metallic pipes :** Where the crown of a non-metallic pipe is located less than 24 inches (610 mm) below a concrete basement floor, such floor shall be at least 3 inches (76 mm) thick.

#### 3.6.3. Isolation from loads :

(1) Where piping passes through or under a wall it shall be installed so that the wall does not bear on the pipe.

(2) No joint is permitted in or under a wall.

(3) No sewer or building drain shall be laid parallel to or within 3 feet (914 mm) of any bearing wall footing.

(4) When a building drain passes under an exterior foundation wall, its crown shall be at least 1 inch (25,4 mm) below the footing for buildings that are 2 storeys or less and at least 6 inches (152 mm) for other constructions.

(5) A sleeve shall be used if a pipe passes through an exterior foundation wall. Sleeves are optional with a pipe passing through an interior wall or a concrete floor.

The size of such sleeve shall be equal to that of the pipe increased by :

(a) 2 sizes for pipes of less than 10 inches (254 mm) ; or

(b) 2 inches (51 mm) for pipes of 10 inches (254 mm) and over.

(6) The board of examiners may, as an equivalent design method, accept to reduce the dimensions specified in subsections 3 and 4 when the contractor shows by a detailed analysis of the loads and the ground that the piping will receive no stress capable of damaging it.

#### 3.6.4. Protection from frost :

(1) Where piping may be exposed to freezing conditions it shall be protected from frost.

(2) Where a vent pipe that terminates above the surface of a roof is in danger of closure by frost it shall be insulated.

(3) The backfill of an underground service pipe shall be as specified in sections 3.6.1 and 3.6.2, and the top of the pipe shall be at a depth not less than :

(a) 6 feet (1,83 m) for a water service pipe ;

(b) 4½ feet (1,37 m) for a building sewer ; and

(c) 6 feet (1,83 m) for a sewer or a building drain and a water service pipe installed in the same trench.

(4) The distance between an underground service pipe and a catch basin or a manhole shall be not less than :

(a) 6 feet (1,83 m) for a water service pipe ; and

(b) 4½ feet (1,37 m) for a sewer or building drain.

(5) Where a pipe cannot be feasibly laid down to the depth required in subsection 3, because of rock encountered in the trench, it shall be adequately protected against freezing with insulating materials installed in accordance with the manufacturer's directions.

(6) No piping shall be installed in permafrost.

#### 3.6.5. Protection against damage :

(1) Piping shall be protected against damage caused mainly by shocks, heat and abrasion.

(2) When non ferrous piping passes through a metal structure, it must be protected by a sleeve solidly attached to the opening of the structure.

### **3.6.6. Protection of leaders :**

(1) A leader shall be made of cast iron from its connection with the drain to a height of at least 5 feet (1.5 m) above ground.

(2) When installed within the wall of a building or running in an inner court or light and vent shaft, leaders shall conform to the specifications for soil, waste or vent pipes.

**3.6.7. Protection against alkalinity :** Piping installed in highly alkalized soil shall be protected accordingly.

### **3.6.8. Protection of structure :**

(1) A piping installation shall not affect the resistance of the building structure.

(2) Openings in concrete or masonry walls or floors for the passage of pipes shall be made with sleeves or with a diamond-tip drill.

### **3.6.9. Rat proofing :**

(1) Openings made in walls, floors and roofs for the passage of pipes shall be closed and protected by the installation of metal collars securely fastened to the adjoining structure.

(2) All drainage openings shall be adequately protected with strainers, without affecting the normal flow.

**3.6.10. Undue noise :** Plumbing systems shall be designed, constructed and installed so as to function without vibrations, water hammers or other undue noises liable to cause nuisance.

**3.6.11. Electrical grounding :** When piping of a plumbing system is used as an electrical ground in accordance with the Canadian Electrical Code, the installation shall be made so as not to compromise the tightness of the piping or interfere with the performance and efficiency of the system.

## **§3.7. Testing of drainage and venting systems**

### **3.7.1. General provisions :**

(1) After a drainage or a venting system or part thereof has been roughed in and before it has been covered or any fixture has been installed, a water, air or smoke test shall be conducted and evaluated by the inspector according to the provisions of this Division.

(2) After every fixture is installed and before a drainage or a venting system is put in operation, each section of the system shall undergo an air test or a smoke test, evaluated by the inspector according to the provisions of this Division. The test shall then be made under a pressure of one inch of water maintained for 15 minutes.

(3) For all extension, alterations or repairs to any plumbing system requiring a permit, the tests required in subsections 1 and 2 shall be applied.

(4) Any existing plumbing system must undergo testing when ordered by the inspector.

(5) Any connection and cleanout shall be opened and any trap removed in order for the inspector to ascertain if the air, water or smoke has reached all parts of the system.

(6) The equipment, material, power and labor necessary for inspections and air or water tests shall be furnished by the plumbing contractor.

(7) The section of a drainage or a venting system installed at the shop must undergo the tests specified in subsections 1 and 2 and evaluated by the inspector according to the provisions of this Division.

**3.7.2. Tests of drainage system :** Every pipe in a drainage system, except an external leader or a fixture outlet pipe, shall be capable of withstanding without leakage, a water test, air test or smoke test.

**3.7.3. Tests of venting system :** Every venting system shall be capable of withstanding, without leakage, a water test, air test or smoke test.

### **3.7.4. Water test :**

(1) Where a water test is made it shall be applied to :

(a) the system as a whole ; or

(b) sections of a system. In the latter case, water shall be raised to a height of at least 10 feet (3 m) above all parts of the section thus tested.

(2) In making a water test every opening shall be tightly closed except the highest through which water is introduced until the pipes are filled to point of overflow.

(3) A water test is satisfactory when the section tested is kept filled with water for 15 minutes.



**3.7.5. Air test :**

(1) Where an air test is made, every opening in a system shall be closed, and air shall be forced into the system until a pressure of 5 p.s.i. is created.

(2) An air test is satisfactory when the pressure is maintained without the addition of more air, for 15 minutes.

(3) The dial of the manometer shall have a graduated scale, preferable from 0 to 10 pounds per square inch (69 kPa), without being less than 8 pounds per square inch (55 kPa) and over 20 pounds per square inch (138 kPa).

**3.7.6. Smoke test :**

(1) Where a smoke test is made, the smoke machine shall be connected to any appropriate opening, so that a thick and acrid smoke is forced into all parts of the system to be tested.

(2) When smoke appears from all roof terminals they shall be closed and a pressure equivalent to a one inch water column shall be built up and maintained for 15 minutes.

**§3.8. Testing of potable water system****3.8.1. Application of tests :**

(1) After a section of a potable water system has been completed and before it is placed in operation, a water test shall be successfully conducted, except that an air test shall be used in freezing conditions.

(2) A test may be applied to each section of the system or to the system as a whole.

(3) The section of a water supply system installed at the shop must undergo the tests specified in subsection 1 and evaluated by the inspector according to the provisions of this Division.

**3.8.2. Tests of water supply system :**

(1) Every water supply system shall be capable of withstanding for 15 minutes :

(a) without leakage, a water pressure at least equal to the maximum pressure to which it may be subject in service ; or

(b) without a drop in pressure, an air pressure of not less than 100 pounds per square inch.

(2) Safety of persons present shall be assured and a satisfactory warning shall be given before the pressure is gradually applied.

**3.8.3. Water test :**

(1) Where a water test is made, all air shall be expelled from the system before fixture control valves or faucets are closed.

(2) Potable water shall be used to test a water supply system.

**DIVISION IV  
DRAINAGE SYSTEMS****§4.1. General provisions****4.1.1. Stacks and leaders :**

(1) Combined stacks are prohibited ; storm water and sewage of a building shall be drained into separate and independent rain conductors or leaders and soil-or-waste stacks.

(2) Storm water may also be drained into gutters and leaders connected to the building drain but only in cases where the use of inside rain conductors is not feasible. Storm water of a building with a sloped or gabled roof may :

(a) be drained by seepage into a subsoil installed in accordance with sections 4.3.2 and 4.3.3 ; or

(b) fall onto a paved and drained surface, contiguous to the building.

(3) However, where a subsoil drain is installed around a building with a sloped or gable roof, gutters and leaders are not required.

**4.1.2. Building drain :**

(1) There shall be at least one drain for each building. Nevertheless, when a building is located in the rear of another on a lot and cannot be directly connected to a public sewer, the drain from the front building may be extended to the drain of the rear building and the whole is considered as one drain.

(2) An existing building drain may be used in connection with a new or modified building only when the inspector has found it to be in good condition and of sufficient size, by means of one of the tests prescribed in Subdivision 3.7. Defects found to exist shall be corrected so as to meet the requirements of this Code.

#### **4.1.3. Roofs and paved areas :**

(1) Unless a municipal by-law prescribes an equivalent standard, roofs more than 800 square feet (74,3 m<sup>2</sup>) shall drain into a drainage system.

(2) The drainage of roofs less than 800 square feet (74,3 m<sup>2</sup>) is required except if they drain at more than 2 feet (610 mm) from any lot limit and the type of soil is appropriate.

(3) Every paved exterior undergrade area adjoining a building, such as a driveway or a basement entrance, shall be drained into an area drain protected in accordance with section 4.8.5 and subsection 4 of section 4.9.5.

#### **4.1.4. Dead ends :**

(1) Dead ends shall be avoided in a drainage system, except where necessary :

(a) to provide for the future connection of fixtures of which the required vents have been installed ; or

(b) to extend a cleanout so as to be accessible.

(2) Such dead end shall be closed with an appropriate plug.

(3) When a building or surface storm sewer is no longer in use, it shall be sealed off. Subject to municipal by-laws, this seal shall be placed as close as possible to the connection with the public sewer.

#### **§4.2. Connection of drainage systems**

**4.2.1. Sanitary drainage system :** In a separate public sewer, sewage and storm water from building drains shall be conveyed separately in different systems respectively connected to the sanitary and public storm sewers. The storm drain must be located to the left of the sanitary sewer when facing the street seen from the building or construction site.

#### **4.2.2. Storm drainage system :**

(1) Storm drainage systems shall be connected to a storm sewer where available, or to a combined sewer.

(2) Every overflow from rainwater tanks shall be indirectly connected to a storm drainage system where available, or to a combined system.

(3) Where an overflow from a rainwater tank is connected to a sanitary drainage system or a combined system, it shall be :

(a) provided with a trap ; and

(b) protected against backflows, if necessary, by a back water valve, as specified in section 4.9.5.

#### **§4.3. Disposal of subsoil drainage**

##### **4.3.1. Subsoil drain :**

(1) When underground water is drained by a subsoil drain, it shall be placed around the building and its crown shall not be higher than the bottom of the lowest floor.

(2) Where inside a building, a sump pit with a sump pump is installed to intercept and dispose of groundwaters, it shall be installed in accordance with section 4.9.4, except for subsections 4, 5 and 7.

##### **4.3.2. Installation of subsoil drains :**

(1) Subsoil drain pipe with butt joints shall be laid with ¼ inch (6,3 mm) to ⅜ inch (9,5 mm) open joints. The top half of such joints shall be covered with asphalt or tar-saturated paper or felt or other approved material. However, subsoil porous piping shall be installed in one length.

(2) A subsoil drain shall be laid on a bed of sand, fine gravel or screening used to grade the bottom of the excavation. The top and the sides shall be covered with not less than 6 inches (153 mm) of gravel or crushed stone.

(3) Plastic, bituminized fibre or porous subsoil drains shall be installed with appropriate fittings and couplings.

##### **4.3.3. Subsoil drain connection :**

(1) Any connection of a subsoil drain to a drainage system shall be done by means of a connection designed for this purpose and made of a material permitted for building drains.

(2) The connection with the drainage system must be done inside a building by means of a catch basin constructed in accordance with section 4.8.6.

(3) The board of examiners may accept as an equivalent to the standard provided for in subsection 2, one of the following methods :

(a) within the building, by means of a deep water trap having a minimum diameter of 4 inches (102 mm) and equipped with a cleanout located in the rear ; or

(b) outside the building, to a storm drain only ; the latter must extend within the building and be equipped with a cleanout.

#### §4.4. Connection of fixtures

##### 4.4.1. Connection to sanitary drainage system :

(1) Every fixture shall be connected to a sanitary drainage system except that :

(a) a floor drain may be connected to a storm drainage system provided :

- i. there is no sanitary drainage system ; and
- ii. it is located where it can receive only clear-water waste or storm water and that do not contain any organic or polluted substances.

(b) fixtures that discharge only clear-water waste and that do not contain any organic or polluted substances other than a floor drain, may be connected to a storm drainage system or be drained onto a roof ;

(c) every outlet from a relief valve on a water supply system shall be :

- i. indirectly connected to the drainage system ; or
- ii. terminated within one foot (305 mm) of a furnace room floor that slopes to a floor drain ;

(d) two fixtures may be connected to a wet vent pipe in conformity with sections 5.1.5 and 5.1.6 or to wash out sediment in a vent provided that :

- i. no other fixture is connected below ;
- ii. these fixtures are connected to the vent pipe on the same storey as the fixtures served by the vent pipe, except for a vent stack which may be used to vent fixtures located on several stories, and for a backwater valve vent or interceptor vent to which fixtures located on the ground floor may be connected ;
- iii. the hydraulic load of every fixture connected thereto shall not be greater than one drainage unit ; and
- iv. the lower end of the vent pipe is connected to a horizontal branch, to a stack or to a building drain.

(2) No connection to a nominally horizontal offset of a stack shall be permitted closer than :

(a) 5 feet (1,5 m) downstream from the base of the upper vertical section or from any other connection receiving sewage waters from a stack ;

(b) 10 feet (3 m) downstream from the base of the upper vertical section of a storm stack or soil-or-waste stack receiving a discharge of 30 or more fixture units ; and

(c) 2 feet (610 mm), higher or lower, from the nominally horizontal part, in the upper and lower vertical section of an offset stack.

(3) It is prohibited :

(a) to connect a fixture to a lead bend or stub that serves a water closet or any similar fixture ;

(b) to allow any fixture to discharge into any floor trap ; and

(c) to connect to a drainage system any floor drain from an oil transformer room, a high-voltage room or any room where inflammable, dangerous or toxic chemicals are stored or handled.

(4) No connection is permitted :

(a) in a building drain closer than 5 feet (1,5 m) downstream from the base of a stack or from a branch that serves a soil-or-waste stack ; or

(b) in a building sewer, between its connection to the public sewer and the cleanout located at the entrance of the building drain, except the connections between private sewers, building sewers, and surface storm sewers and the grease interceptors required by the Federal Ministry of Agriculture of Canada ;

(c) at the bottom of a stack, less than 2 feet (61 cm) from the crown of the building drain or of the branch to which this stack is connected.

##### 4.4.2. Indirect connections :

(1) Where one of the following fixtures and devices is connected to a drainage system, it shall be indirectly connected :

(a) devices for storage, preparation or processing of food or drink, including refrigerators, iceboxes, peelers, steam kettles and tables ;

(b) waste pipes from automatic sprinkler, heating, refrigeration or air-conditioning systems ;

(c) drip pipes from food receptacles ;

(d) clotheswashers, dishwashers and devices which are not plumbing fixtures, but which have water drains, unless control devices allow for their direct connections ;

- (e) sterilizers, cooling coils, coolers and condensers ;
  - (f) water treatment devices, laboratory drainage pipes and other waste pipes conveying waste waters that are not in accordance with the standards of the Ministère de l'Environnement or of the urban community or the municipality concerned ;
  - (g) cleansers, overflows of a water supply system, expansion tanks ;
  - (h) overflows from tanks of which the water supply is protected in accordance with subsection 4 of section 6.2.3 ;
  - (i) pressure, temperature or other relief valves installed in a water supply system ;
  - (j) swimming pools, wading pools, floor drains serving walks around pools ; and
  - (k) floor drains from elevator or hoist shafts.
- (2) Drinking fountains may be indirectly connected.

#### **4.4.3. Making indirect connections :**

- (1) Where a fixture is indirectly connected, the connection shall be made by terminating the fixture drain above the flood level rim of the fixture or receptacle into which the indirectly connected fixture discharges, to form an air break.
  - (2) To connect indirectly an appliance to several branches, the drains may be connected directly to a common drain of at least 1¼ inch (32 mm), which shall also be indirectly connected.
  - (3) Two or more fixture drains from fixtures that are listed in section 4.4.2 may be directly connected to an indirectly connected pipe, excluding clothes washers, dishwashers and peelers.
- A vertical common drain, indirectly connected, and which travels through at least one floor, shall be considered as a waste stack and continued to the roof, as required in section 5.2.1 but independently.
- (4) The size of the air break of an indirect connection shall be at least twice the size of the effective diameter of the drain served, and it shall not be less than one inch (25 mm).
  - (5) All plumbing receptors receiving the discharge of the indirect waste pipes, shall be of such shape and capacity as to prevent splashing or flooding.

(6) No plumbing fixture which is used for domestic or culinary purposes shall be used to receive the discharge of an indirect waste, except that in a residence a kitchen sink is acceptable for use as a receptor for dishwashers, and similarly a laundry tray as a receptor for a clothes washer.

#### **4.4.4. Connection of a branch :**

- (1) The connection of a drain branch shall be made with a Y fitting and a bend so that the crown of the drain branch is higher than the crown of the drain or branch to which it is connected.
- (2) The connection of a fixture branch shall be made with a Y fitting and a bend so that the centre of the branch is higher than the crown of the drain or branch to which it is connected.
- (3) The developed length of the nominally horizontal part of a floor drain waste pipe or a fixture drain other than that of a water closet, S-trap standard or other fixture that relies on siphonic action for its operation shall be at least 18 inches (457 mm). The developed length of a floor drain waste pipe shall be extended to 5 feet (1,5 m) when connected within 10 feet (3 m) from a stack.
- (4) A drainage system shall be designed, arranged and installed so that :
  - (a) every connection of 2 drain sections be made as prescribed in subsection 1 ; and
  - (b) the drain section which conveys sewage be connected above the one carrying storm water and the connection be made in accordance with subsection 2.

#### **4.4.5. Connection of clothes washers and dishwashers :**

- (1) Commercial dishwashers, clotheswashers or a group of these fixtures shall have an independent indirect drain fixture connected to the building drain or to a stack, in conformity with paragraph *d* of subsection 1 of section 4.4.2. Such independent drain may also receive the waste waters of accessory fixtures to commercial dishwashers and clotheswashers. The waste pipe of a mechanical dishwasher may also be connected to a branch receiving sewage from a kitchen.
- (2) The height of the indirect waste pipe of a clothes washers, above and upstream the trap seal, shall not be less than 24 inches (610 mm) and not more than 36 inches (914 mm).
- (3) A dishwasher used for domestic purposes shall have a fixture drain independently connected :

(a) to a stack or a building drain if it drains by gravity ; or

(b) to the drainage system indirectly or directly to a garbage grinder or the outlet pipe of a kitchen sink at least 2 inches (51 mm) above the trap seal.

(4) Where a wash basin and a washing machine are connected to the same stack, the drain of the basin shall be connected higher than the drain of the washing machine.

**4.4.6. Closing devices :** The outlet of any fixture which may be used as a receptor, such as a lavatory, a sink, a laundry tray or a bathtub shall be provided with a plug or any other approved closing device.

#### *§4.5. Location of fixtures*

##### **4.5.1. Minimum number of fixtures :**

(1) The minimum number and location of plumbing fixtures that shall be installed in buildings for various types of occupancy shall conform to Schedule C.

(2) The fixtures required for various occupancies shall be suitably located in the building and readily accessible to the occupants.

(3) When a building is rendered accessible under the Act to secure the handicapped in the exercise of their rights (R.S.Q., c. E-20.1), the Public Buildings Safety Act (R.S.Q., c. S-3) or the Act respecting occupational health and safety (S.Q., 1979, c. 63 ; after consolidation : R.S.Q., c. S-2.1), to physically handicapped persons using wheel chairs, at least one washroom must be designed for them.

(4) For types of building occupancy not shown in Schedule C, the minimum number of fixtures, for each sex, shall conform to the following data :

(a) one toilet room only is required for 10 persons or less ;

(b) 1 water closet for 1 to 9 persons of each sex ;

2 water closets for 10 to 24 persons of each sex ;

3 water closets for 25 to 49 persons of each sex ;

4 water closets for 50 to 74 persons of each sex ;

5 water closets for 75 to 100 persons of each sex ;

one water closet for each additional 30 persons over 100 ;

(c) at least one washbasin shall be provided in a room containing 1 or 2 water closets or urinals, and at least 1 additional washbasin shall be provided for each additional 2 such fixtures ; and

(d) urinals may be substituted for half of the required number of water closets and may be counted as water closets, except in establishments serving alcoholic beverages where urinals may be so substituted for 2/3 of the required number of water closets.

(5) When the anticipated proportion of each sex in a given occupancy cannot be determined with reasonable accuracy, it may be assumed that the occupancy is equally divided between the sexes.

(6) In buildings used concurrently for residential and commercial purposes, the respective plumbing facilities required under this Subdivision shall be separated.

##### **4.5.2. Accessibility :**

(1) Every fixture shall be located where it is readily accessible for maintenance and cleaning of both the fixture and the area about it.

(2) When the supply connection and the drainage of a fixture is inaccessible, a suitable access door shall be provided to facilitate cleaning, repair and replacement.

(3) Flush valves and flush tanks shall be located so as to be readily accessible for repair and cleaning.

(4) A public toilet room shall not be located at more than one storey above or under the floor where are to be found the people for whom it is required.

**4.5.3. Lighting and ventilation :** Every fixture shall be located in a room that is lighted, ventilated and heated.

**4.5.4. Garbage grinder :** No garbage grinder, peeler or other similar device shall be connected so as to discharge through a grease interceptor.

##### **4.5.5. Public toilet room :**

(1) Floors of public toilet rooms shall be drained into trapped floor drains.

(2) Public toilet rooms shall :

(a) serve one sex only, except when only one water closet is required ;

(b) be clearly marked on the door, to indicate the sex served ;

(c) have separate accesses ;

(d) be designed so that the water closets and urinals are not visible when the doors open onto a place where persons of the other sex work or pass ;

(e) have automatic self-closing doors ; and

(f) be provided with the accessories required for the hygienic needs of the users.

(3) The toilet rooms required in restaurants and other food establishments such as bakeries, dairies shall be separate from the rooms where food is prepared by an intermediate passage or vestibule. The doors shall open in opposite direction.

(4) The lavatories required in a public toilet shall be installed in the said room.

#### **4.5.6. Garage :**

(1) Every garage shall be provided with a catch basin used as floor drain connected to the building drain, except for a garage that is not paved, not heated nor supplied with water.

(2) Where catch basins cannot be installed, the garage floor shall be drained into floor drains :

(a) provided with sediment buckets not less than 6 inches (152 mm) deep ;

(b) covered with a strainer grate of not less than 100 square inches (645 cm<sup>2</sup>) ; and

(c) connected to a catch basin or a sump pit.

#### **4.5.7. Floor drain :**

(1) Any undergrade cemented or paved floor or part of a floor, shall have a drain at its lowest level. An elevator pit shall be drained.

(2) Floors of autopsy rooms, or any floor liable to receive water from cleaning or overflow shall also be drained.

(3) A floor drain is required for every 1 600 square feet (148,6 m<sup>2</sup>) of area to be drained. For a waste pipe of more than 3 inches (76 mm) in diameter, the drained area may be increased by 1 600 square feet (148,6 m<sup>2</sup>) for each additional inch in diameter.

(4) The connection of a floor drain to a branch with a back water valve shall be done at least 5 feet (1,5 m) on the upstream side of this valve except if the flapper of this valve is made of plastic.

**4.5.8. Drinking fountain :** Drinking fountains shall not be located in toilet rooms or bathrooms.

**4.5.9. Garbage room :** A catch basin shall be provided on the floor of any garbage room.

#### **§4.6. Installation of fixtures**

##### **4.6.1. General provisions :**

(1) Every floor-mounted fixture shall be securely attached to the floor or to a floor flange.

(2) Every wall-mounted fixture shall be supported so that no strain is transmitted to the piping.

(3) Fixtures shall be set level.

(4) Joints formed where fixtures come in contact with walls or floors shall be sealed.

(5) Plumbing fixtures provided for physically handicapped persons using wheel chairs shall be installed in accordance with the 1977 Building Standards for the Handicapped, Supplement No. 5 of the National Building Code of Canada.

##### **4.6.2. Water closets :**

(1) Every water closet shall be located in a private compartment. When a water closet is installed in a public washroom, it shall be of the elongated type and provided with a suitable seat of the open front type.

(2) Water closet compartments shall not be less than 3 feet (914 mm) wide and 4 feet (1,2 m) deep.

(3) Water closet and shower compartments shall not be installed in rooms used for other purposes, unless their partitions extend to the roof. However, said compartments may be provided with an intermediate ceiling for storeys of more than 8 feet (2,5 m) in height but, in all cases, they shall conform to the lighting, ventilating and heating regulations.

##### **4.6.3. Urinals :**

(1) Every urinal shall be installed so that water cannot run onto the walls or floor beneath the fixture.

(2) The sides of a urinal shall not be closer than 8 inches (203 mm) from any side wall or partition.

(3) Urinals shall not be set closer than 20 inches (508 mm), center to center.

(4) There shall be a clearance of at least 18 inches (457 mm) in front of urinals and 36 inches (914 mm) if other fixtures are installed on the opposite wall.

#### **4.6.4. Flushing device :**

(1) Every flushing device that serves a water closet or one or more urinals shall have sufficient capacity and be adjusted to deliver at each operation a volume of water that will thoroughly flush the fixture or fixtures that it serves.

(2) Where a manually operated flushing device is installed it shall serve only one fixture.

#### **§4.7. Piping for treating waste waters**

##### **4.7.1. General provisions :**

(1) Interceptors and treatment tanks shall be large enough, of an appropriate type and located so as not to hinder the proper working of other plumbing fixtures and the free flow of waste waters.

(2) Treatment tanks which contain or may contain substances which create noxious, toxic or inflammable fumes or smells, or which may cause a nuisance shall be tight. Tight tanks shall be properly vented as set forth in Subdivision 5.3.

##### **4.7.2. Neutralization :**

(1) A neutralizing tank shall be required to treat waste waters, not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), containing acid, alkaline, chemical, or toxic substances.

(2) The supply of neutralizing mediums shall be automatic.

##### **4.7.3. Interceptor :**

(1) An interceptor shall be required to treat waste waters not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), containing insoluble substances, suspended solids, grease, oil, sand or other sediment or substance before they are discharged into the drainage system.

(2) Interceptors shall be installed, designed and sized so that the flow rates shall be developed and maintained in such a manner that solid materials or floating materials of a hazardous or deleterious nature will be collected in the interceptor for disposal. In any interceptor the invert of the inlet pipe shall be higher than that of the outlet pipe.

(3) An interceptor may serve as a fixture trap as set forth in section 4.8.2.

(4) Openings for cleaning shall render all interior parts of the interceptor accessible.

(5) After service all parts of the interceptor shall be replaced in proper working position.

(6) Interceptors of large capacity may be constructed on the site if the board of examiners approves the interceptor as being in accordance with the standards of this Code.

(7) Every interceptor, except solids interceptors, constructed on the site, shall :

(a) not be less than 24 inches (610 mm) wide and its length shall triple its width ;

(b) be divided by 2 baffles :

i. one located at not less than 12 inches (305 mm) from the inlet side and terminating at 24 inches (610 mm) from the bottom of the interceptors ; and

ii. the other located at not less than 24 inches (610 mm) from the outlet side and extending from the bottom of the interceptor to the crown of the outlet pipe ; openings varying in size from one inch (25 mm) to 1½ inches (38 mm) shall be provided in this baffle over a span of 6 inches (153 mm), 20 inches (508 mm) from the bottom of the interceptor ; the total area of these openings shall be at least equal to the section of the outlet pipe ;

(c) be provided with a sanitary TY as an outlet pipe, of which the lower opening shall not be less than 48 inches (1,2 m) from the bottom.

##### **4.7.4. Grease interceptor :**

(1) A grease interceptor is required to treat waste water, not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), containing grease, fatty or oily substances before they are discharged into the drainage system.

(2) The capacity of a manufactured grease interceptor must be more than 7 U.S. gallons (26,5 litres) per minute. Its capacity must be determined according to the requirements of Schedule D.

(3) Grease interceptors shall receive water of a temperature less than 80°C.

(4) The number of fixtures connected to a grease interceptor is not limited provided :

(a) every waste pipe is vented ;

(b) every fixture is trapped notwithstanding section 4.8.2 which does not apply in such a case ;

(c) the common waste pipe is vented ; and

(d) the interceptor is of sufficient size and capacity.

(5) Grease interceptors shall be provided with an accessible flow control regulator installed at the inlet to prevent any static or velocity head from the discharge of the fixtures and excessive rate of flow of the interceptor.

(6) Grease interceptors and flow control regulators shall be vented, in accordance with section 5.3.3.

(7) In restaurant kitchens or other places of food cookery or processing, where the fixtures are connected to a grease interceptor, the floor drains must also be connected to it and equipped with sidement baskets ; all fixtures other than floor drains must be equipped with separate flow control regulators. The interceptor must be so located that the cleaning will not bother the occupants.

#### **4.7.5. Oil interceptor :**

(1) An oil interceptor is required to treat waste waters, not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), containing oil, oily or flammable substances before they are discharged into the drainage system.

(2) Service stations, repair shops, garages or any establishment where motor vehicles are repaired, lubricated, maintained or washed shall be provided with an oil interceptor. Oil interceptors are not required for a parking lot or a garage used exclusively as a motor-vehicles parking area. Establishments which have oily or flammable wastes as a result of industrial processes such as steel cutting, metal hardening, maintenance of railroad cars shall also be provided with adequate oil interceptors.

(3) Oil interceptors shall :

(a) be drained through a pipe :

i. at least 2 inches (51 mm) in diameter ;

ii. equipped with a bend and an adjustable pipe whose top end shall be situated between  $\frac{1}{8}$  and  $\frac{1}{4}$  of an inch (3,2 to 6,3 mm) higher than the invert of the outlet pipe ; and

iii. connected to a storage tank, of a minimum capacity of 200 Canadian gallons ;

(b) not serve as floor drain ;

(c) be provided with a tight cover and vented as set forth in section 5.3.2 ; and

(d) be connected separately and independently to the building drain.

(4) Manufactured oil interceptors shall, in addition :

(a) be provided at the inlet with an accessible flow control regulator to prevent static or velocity load from the discharge of sewage and excessive rate of flow of the interceptor ; and

(b) have a minimum capacity of 20 U.S. gallons per minute. This minimum capacity shall be increased by 15 U.S. gallons per minute for each additional lift unit, or repair pit or sized according to the quantity of oily substances to be intercepted and the industrial processes used.

(5) An oil interceptor built on the site, in addition to the requirements of subsection 3 of this section and subsection 7 of section 4.7.3 shall have :

(a) a trap seal of not less than 18 inches (457 mm) ;

(b) a minimum area of 12 square feet (1,12 m<sup>2</sup>) increased by 2 square feet (0,186 m<sup>2</sup>) for each additional lift unit in excess of 2, or sized according to the quantity of oily substances to be intercepted and the industrial processes used.

(6) Floor drains connected to an oil interceptor shall be trapped. Catch basins, thus connected to serve as floor drains shall be provided with a U trap rather than with a sanitary TY as permitted in section 4.8.6.

#### **4.7.6. Sand interceptor :**

(1) A sand interceptor is required to treat waste waters not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), before they are discharged into the drainage system.

(2) Sand interceptors shall have a waste pipe not less than 4 inches (102 mm) in diameter.

(3) Car-wash racks and establishments of concrete mixing, stone cutting, sand-blasting and foundries making castings in sand molds and any other place where sand is used in large quantities shall be provided with a sand interceptor.



A sand interceptor at least 16 square feet (1,49 m<sup>2</sup>) in area and at least 4 feet (1,2 m) in depth shall be installed upstream to sump pit equipped with an automatic dump system receiving the waste waters from a garage or parking lot.

(4) When connected to the same drainage system, a sand interceptor shall be connected upstream of an oil interceptor.

#### **4.7.7. Solids interceptor :**

(1) A solids interceptor is required to treat waste waters, not in accordance with the standards in the regulations adopted under section 46 of the Environment Quality Act (R.S.Q., c. Q-2), containing suspended solids before they are discharged into the drainage system.

(2) The minimum capacity of a solids interceptor constructed on the site shall be sized according to the quantities of water and solids therein discharged, but it shall not be less than 2 feet (610 mm) in width by 3 feet (914 mm) in length. A baffle shall be installed at no more than 12 inches (305 mm) from the inlet and terminated at 24 inches (610 mm) from the bottom. The end of the outlet pipe shall be provided with a sanitary TY with a trap seal of not less than 18 inches (457 mm). The invert of the outlet pipe must be at least 48 inches (1,2 m) from the bottom.

(3) Commercial laundries shall be equipped with a solids interceptor having a wire basket that will prevent passage into the drainage system of solids ½ inch (13 mm) or larger in size.

(4) The drainage system in bottling plants shall be equipped with a solids interceptor with a wire basket at the outlet that will prevent the passage of pieces of broken glass and other solids.

(5) The drainage system in slaughter houses and meat cutting establishments shall be equipped with a solids interceptor with a strainer at the outlet that will prevent the passage of solid organic wastes, entrails and animal feathers.

(6) Peelers shall be connected to a solids interceptor with a strainer that will prevent the passage of particles.

(7) Solids interceptors shall be provided with sediment baskets for cleaning and disposal of solids.

#### **4.7.8. Septic installation :**

(1) When water is discharged into a septic tank, the interior drainage system shall be designed to accommodate a future public sewer installation by installing the building drain, floor drain, and also a part of the main stack at least 4 feet (1,2 m) high. The system shall be sealed by approved caps outside and inside.

(2) Only sewage shall be discharged into a septic tank.

(3) A septic tank shall be vented in accordance with section 5.3.6.

(4) The connection of a drainage system to a septic tank shall be made with a water-tight pipe not less than 4 inches (102 mm) in diameter and of a material approved for a building sewer.

#### **§4.8. Traps**

##### **4.8.1. Traps for fixtures :**

(1) Every fixture shall be provided with an independent trap, set level and located as close as possible to the fixture outlet pipe, except :

(a) one trap may serve all the trays or compartments of a 2-or-3-compartment sink, laundry or lavatory trays provided :

i. the outlet of one compartment is not more than 6 inches (152 mm) deeper than the other ;

ii. the developed length of the fixture outlet pipe between trap and the farthest outlet does not exceed 36 inches (914 mm) ;

iii. the common fixture outlet pipe is one size larger than the largest fixture outlet, except for a 2-compartment sink ;

iv. the fixture outlet pipes are connected above the trap seal ; and

v. no garbage grinder or washing machine or dishwasher is connected to it ;

(b) one trap may serve a group of floor drains, a group of indirect waste pipes, a group of clothes washers or a group of laboratory sinks if the fixtures :

i. are in the same room ; and

ii. are not located where they can receive food or other organic matter ; and

(c) a trap is not required for an air-conditioning appliance, a vending machine, a relief valve outlet or other indirectly connected fixture or device that can discharge

only clear water. The indirect waste pipes of these fixtures and drinking fountains shall be trapped.

(2) Open traps or traps that may overflow shall not be permitted in a crawl space, under a building or in any other unfrequented area.

(3) No fixture shall be double trapped ; however, if such an arrangement is compulsory, a vent pipe shall be connected between the traps.

#### **4.8.2. Interceptor :**

(1) An interceptor may serve as a fixture trap provided that :

- (a) it has a deep trap seal ; and
- (b) the developed length of the fixture outlet pipe does not exceed 36 inches (914 mm).

(2) In such case, another trap shall not be connected between the fixture and the interceptor.

#### **4.8.3. Size of trap :**

(1) The size of a trap that serves a fixture shall not be less than the size of the fixture outlet pipe.

(2) The size of a trap that serves a fixture shall not be less than the size set forth in Table 4.8.A.

#### **4.8.4. Trap seal :**

(1) Where trap seals are subject to evaporation, they shall be :

- (a) of the deep seal type ; or
- (b) maintained by the use of trap primer or by equally effective means.

(2) There shall be an air gap of not less than 2 inches (51 mm) according to subsection 4 of section 4.4.3 between the trap primer outlet and the trap seal surface at the entrance of the trap.

(3) Trap seals shall withstand any positive or negative pressure to which they may be subjected. The trap seal of a trap for the drainage of condensation water in a plenum or vent duct shall not be less than 12 inches (305 mm).

#### **4.8.5. Traps for storm drainage system :**

(1) Leaders connected to a combined or sanitary drainage system shall be provided with a deep trap seal in accordance with subsection 3 of section 2.3.1.

(2) Rain conductors shall be protected as specified in subsection 1 if they terminate :

- (a) at a roof or an area liable to be frequented ; or
- (b) within 3 feet (914 mm) above or 12 feet (3,7 m) in any other direction of an air inlet, an opening window, a door, a balcony or any other similar opening.

#### **4.8.6. Catch basin :**

(1) Every catch-basin shall be constructed of concrete or any other approved material, monolithic, watertight and shall have a smooth interior surface. It shall have an area not less than 24 inches (610 mm) long by 18 inches (457 mm) wide and the length shall be measured in the same direction as the outlet waste pipe. A circular catch-basin shall be at least 24 inches (610 mm) in diameter.

(2) The catch-basin outlet pipe shall not be less than 3 inches (76 mm) in diameter and be provided with an inverted sanitary TY fitting with a cleanout plug at its end or with a deep seal U-trap fitting with cleanout. The outlet pipe of a catch-basin in which storm water discharges shall not be less than 4 inches (102 mm) in diameter, except in the case of a one-family dwelling, the outlet pipe may have a diameter of 3 inches (76 mm). No mechanical joint shall be used inside a catch basin.

(3) The inverted sanitary TY fitting shall be located inside the catch basin ; the U trap fitting may be located either inside or outside the basin. The cleanout of a U trap fitting located outside the basin shall extend to the floor level.

(4) The lower end of the inverter sanitary TY fitting shall not be nearer than 8 inches (203 mm) from the bottom of the catch basin. The top end of a U trap fitting shall not be nearer than 12 inches (305 mm) from the bottom.

(5) The catch basin shall be covered at floor or ground level, with a cast iron or steel cover not less than ¼ of an inch (6,3 mm) thick or of any other material in conformity with this Code.

(6) The outlet pipe of a catch basin subjected to frost shall be provided with a U trap fitting located inside the building, unless it discharges untrapped, in another drain not subject to frost.

(7) Every catch basin shall be directly connected to the building drain and shall discharge by gravity into the drain or as prescribed in section 4.9.4.

(8) The invert or each inlet pipe connected to a catch basin shall be higher than the crown of the outlet waste pipe.

(9) A catch-basin with an outlet pipe of 4 inches (102 mm) is required for every 4 000 square feet (372 m<sup>2</sup>) of area to be drained. With a waste pipe more than 4 inches (102 mm) in diameter, the drained area may be increased by 3 000 square feet (279 m<sup>2</sup>) for each additional inch in

diameter.

(10) A backwater valve can be installed inside a catch-basin on condition that the basin be lengthened by length of the valve.

**4.8.7. Building trap :** No building trap shall be installed in a drainage system.

**TABLE 4.8.A**

**HYDRAULIC LOAD AND FIXTURE TRAP SIZES**

| Fixtures  | Size of trap and fixture outlet pipe (inches) | Hydraulic load (drainage fixture units) |
|---|---|---|
| Bar sink (commercial)   | 1½  | 2                                       |
| Bar sink (domestic)   | 1½  | 1                                       |
| Bathroom group:   |   |   |
| a) with flush tank  |   | 6                                       |
| b) with flushometer valve   |   | 8                                       |
| Bath-tub (with or without shower)                                   | 1½  | 2                                       |
| Bedpan-washer   | 3   | 6                                       |
| Bidet   | 1¼  | 2                                       |
| Catch-basin   | 3   | 4                                       |
| Catch-basin   | 4   | 6                                       |
| Catch-basin   | 6   | 9                                       |
| Clothes washer (commercial) (1)                                     | 2 minimum                                     | 3 minimum                               |
| Clothes washer (domestic)   | 1½  | 2                                       |
| Cup sink (laboratory)   | 1½  | 1                                       |
| Dental unit or cuspidor   | 1½  | 1                                       |
| Dishwasher (commercial) (1)   | 2 minimum                                     | 3 minimum                               |
| Dishwasher (domestic)   | 1½  | 2                                       |
| Drinking fountain   | 1¼  | 1                                       |
| Floor drain with 2" trap  | 2   | 2                                       |
| Floor drain with 3" trap  | 3   | 3                                       |
| Floor drain with 4" trap  | 4   | 4                                       |
| Interceptor (without flow control regulator) (3)                    |   |   |
| Interceptor (with flow control regulator) (1)                       |   |   |
| Kitchen sink (commercial)   | 2   | 3                                       |
| Kitchen sink (domestic)   | 1½  | 2                                       |
| Kitchen sink with garbage grinder (domestic)                        | 2   | 2                                       |
| Laundry tray (1 or 2 compartments)                                  | 1½  | 2                                       |
| Laundry tray (3 compartments)                                       | 2   | 2                                       |
| Service sink with S trap standard                                   | 3   | 3                                       |
| Shower (one head)   | 1½  | 2                                       |
| Shower (more than one head) (2)                                     | 2 minimum                                     | 2 (per head)                            |
| Sump-pit (1)  |   |   |
| Surgeon's sink  | 1½  | 3                                       |
| Urinal with one inch (1") or more flushometer valve                 | 2   | 4                                       |
| Urinal with flush tank or less than one inch (1") flushometer valve | 1½  | 2                                       |

| Fixtures   | Size of trap and fixture outlet pipe (inches) | Hydraulic load (drainage fixture units) |
|--|---|---|
| Washbasin with 1¼" trap  | 1¼  | 1                                       |
| Washbasin with 1½" trap  | 1½  | 2                                       |
| Washbasin (multiple or circular)   | 2 minimum                                     | (a)                                     |
| Washbasin (multiple wash sink)   | 2 minimum                                     | 1 (for each faucet)                     |
| Water closet with flush tank   | 3   | 4                                       |
| Water closet with flushometer valve  | 3   | 6                                       |
| (a): 1 drainage fixture unit per 18" in length or circumference  |   |   |
| Other fixtures with traps of:  | 1¼  | 1                                       |
|  | 1½  | 2                                       |
|  | 2   | 3                                       |
|  | 2½  | 4                                       |
|  | 3   | 5                                       |
|  | 4   | 6                                       |
| Remarks :  |   |   |
| (1) Trap size and fixture outlet pipe size as well as the hydraulic load shall be computed according to the flow rate in gallons per minute, converted as per 4.11.4.  |   |   |
| (2) Trap size and fixture outlet pipe size shall be determined according to the number of drainage fixture units discharged thereto, in Column A of Table 4.11.B.  |   |   |
| (3) The trap size and fixture outlet pipe size as well as the hydraulic load of an interceptor without flow regulator shall be computed according to the drainage fixture units from the fixtures connected thereto, and the hydraulic capacities set forth in Column A of Table 4.11.B. |   |   |

#### §4.9. Arrangement of drainage piping

##### 4.9.1. Location of piping :

(1) Piping shall not be located over nonpressure potable water tanks, over manholes in pressure potable water tanks or over food-handling equipment.

(2) Rain conductors shall terminate with a roof hopper. Caps or other obstructions shall not be installed except that approved flow control roof drains may be used.

##### 4.9.2. Unused open ends :

(1) There shall be no unused open ends in a drainage system.

(2) No useless opening shall be left in a plumbing system during the construction of the building.

(3) Any pipe opening whether trapped or not and to which no fixture is connected shall be plugged up. It shall be soldered if the pipe is made of lead, sealed with a soldered plug if of copper or brass, lead caulked if of cast iron, sealed with a threaded plug if of iron, galvanized steel or

brass, or with a glued or threaded plug if the pipe is made of plastic.

(4) Fixtures of which the frequency of use does not allow the trap to maintain its water seal shall be disconnected and the pipes shall be plugged up as required in subsection 3.

##### 4.9.3. Direction of piping :

(1) Pipes, fittings, cleanouts and devices of a drainage system shall be installed according to the direction of flow.

(2) Cast-iron hub and spigot pipe and pipe connections shall be installed with the hub at the upstream end. However, a double hub fitting may be installed in the case of repairs or modifications to an existing system.

(3) Plastic, asbestos-cement or brass sleeve or coupling joints shall not be considered as joints with the hub at the upstream end of the pipe or fitting.

(4) Sump pump discharge pipe shall not be made of hub and spigot cast iron pipe. Joints shall be designed to be vibration-proof.

**4.9.4. Sumps :**

(1) Drainage systems shall drain by gravity into a public sewer. Drainage systems which cannot drain by gravity into a public sewer shall discharge into a sump pit.

(2) Sump pits receiving sewage shall be water-and-air tight and shall be provided with a gas, air, and water tight cover and shall be vented as set forth in Division V.

(3) The contents of a sump pit which cannot be drained by gravity shall be lifted and discharged into the building drain, without excessive residual pressure or vibration by sump pumps designed for this purpose. The capacity of the pumps shall be determined according to total supply demand in supply fixture units draining into the basin, obtained from Table 6.5.A and converted to gallon per minute (g.p.m.) with the help of Table A-2 or according to the volume of storm water drained for an hourly rainfall, established in Table 4.11.D for the different regions.

(4) A sump pit receiving waste waters shall be at least 4 feet (1,2 m) deep. The capacity shall be determined in order to avoid any septic action in the basin and by taking into account the characteristics of the pump to be used.

(5) Connection other than another pump discharge pipe shall be connected closer than 10 feet (3 m) downstream of the connection of a pump discharge pipe to the building drain. If it is not feasible to comply with this requirement the building drain shall be one size larger downstream of the connection or the pump discharge pipe shall be connected to a soil-or-waste stack.

(6) An approved back water valve vented in conformity with section 5.3.4, shall be installed on the discharge line of a sump pump system. Where the discharge pipe is 2 inches (51 mm) or larger, a check valve shall be installed immediately downstream of a back water valve, unless the connection of the pump outlet is not less than 3 feet (91,5 cm) above the street.

(7) The pumps shall be installed so that the entire contents of the sump pit will be discharged during the emptying operation.

(8) Where sewage which contains fecal matter is discharged into a sump, the size of the discharge line shall be not less than 2 inches (51 mm).

(9) Sumps receiving sewage from more than 6 water closets shall be provided with a dual pump system.

(10) Air, water or steam ejectors shall be prohibited.

(11) Sumps shall be located in an accessible and ventilated area but never in a toilet room.

**4.9.5. Protection from backflow :**

(1) When a municipal by-law provides for the use of a back water valve, it must be installed on horizontal branches receiving waste water from all plumbing fixtures, including floor drains, catch basins, interceptors, tanks and all other traps in basements and cellars. This back water valve must be easily accessible for cleaning and maintenance.

(2) Back water valves shall at all times be kept in good working order by the owner.

(3) No back water valve or valve of any other type shall be installed on a building drain.

(4) When a nominally horizontal branch shall be provided with a back water valve, it shall at no time receive storm water nor sewage from fixtures located on upper floors. However, the branches receiving storm water from outside undergrade areas adjacent to the building, such as garage driveways, basement entrance or subsoil drain, shall be protected by a back water valve where the municipal authority so requires.

(5) Back water valves against backflows shall be vented as set forth in section 5.3.4 except that a floor drain with integral valve may be installed without a vent. This requirement does not apply to a one-family building.

(6) Threaded plugs used to close the opening of a floor drain is allowed but this does not exempt from a municipal obligation to install a back water valve.

**4.9.6. Cleanouts :**

(1) A building drain shall be provided with a cleanout that is installed at the upstream side and within 3 feet (914 mm) of the foundation wall through which the drain leaves the building.

(2) Cleanouts on underground piping may be extended not more than 5 feet (1,5 m) in order to allow for easier cleaning. Underground traps and cleanouts shall be accessible in a pit equipped with a cover suitable to the location. In a wooden, concrete or asphalt floor, cleanouts and traps may also end at the level of the floor through a connection or cleanout cover suitable to the material used and the place where it is installed.

(3) Where there is a change of direction of more than 45° in a building drain and of 90° in any other nominally horizontal branch, a cleanout shall be installed.

(4) Cleanouts shall be installed in a nominally horizontal branch or a building drain at intervals that will ensure that the distance between cleanouts does not exceed :

(a) 100 feet (30,5 m) where the size of the pipe exceeds 4 inches (102 mm) ; or

(b) 50 feet (15,2 m) for any other pipe.

(5) One must install a cleanout at the bottom of each stack.

(6) A cleanout shall be installed :

(a) every 5 floors, on a stack, starting from its base ; and

(b) at the beginning of a nominally horizontal offset.

(7) Fixture traps bolted or screwed to the floor or wall and back water valves may serve as cleanouts.

(8) A cleanout shall be installed at the upstream side of and directly over the entrance of a deep seal trap that serves a rain leader or conductor as required in section 4.8.5.

(9) Cleanouts required in subsections 3, 4 and paragraph b of subsection 6 may be omitted if another cleanout which conforms to section 4.9.9 is already installed at the upstream side at no more than 20 feet (6,1 m).

#### 4.9.7. Type of cleanout :

(1) Every cleanout shall be made with :

(a) a Barrett-type fitting that has a bolted cover plate and gasket ;

(b) a fitting that a threaded plug ; or

(c) a cleanout ferrule that is installed on a Y fitting.

(2) Where the Y is extended, it shall be extended vertically, without a change of direction of more than 45° and the bend or bends shall be placed, if possible, at the lower part of the extension.

#### 4.9.8. Size of cleanout :

(1) Cleanouts shall be at least 4 inches (102 mm), except the one required at the entrance of a building drain or on piping less than 4 inches (102 mm), where it shall be at least the diameter of the piping.

(2) The extension of the cleanout at the entrance of a building drain, as set forth in subsection 2 of section 4.9.6, shall be at least 4 inches (102 mm) in diameter.

(3) The branch of the Y fitting which serves as a cleanout for testing purposes, as set forth in subsections 1 and 5 of section 4.9.6, and in paragraph a of subsection 6 of section 4.9.6, shall be the same size as the building drain or stack on which such a cleanout is installed.

**4.9.9. Location of cleanout :** Every cleanout shall be so located that the opening is readily accessible and has sufficient clearance for effective rodding and cleaning.

#### §4.10. Minimum slope of drainage pipes

##### 4.10.1. Minimum slope :

(1) Every horizontal drainage pipe shall have a slope in the direction of flow, in accordance with Table 4.10.A.

(2) Every pipe that has a diameter of 3 inches (76 mm) or less, and every fixture drain shall have a slope in the direction of flow of at least ¼ inch per foot.

(3) Horizontal drainage pipes shall be sloped so that the liquid velocity is at least 2 feet per second.

**TABLE 4.10.A**  
**MINIMUM SLOPES**

| DRAINAGE PIPE  | SIZE<br>(inches)          | MINIMUM SLOPE |            |
|----------------|---------------------------|---------------|------------|
|                |                           | (in./ft.)     | %          |
| Branch         | 3 and less<br>more than 3 | 1/4<br>1/8    | 2,0<br>1,0 |
| Fixture drain  | Any size                  | 1/4           | 2,0        |
| Building sewer | 2-2½-3                    | 1/4           | 2,0        |
|                | 4                         | 1/8           | 1,0        |
|                | 5                         | 3/32          | 0,75       |
|                | 6                         | 3/32          | 0,75       |
|                | 8                         | 1/16          | 0,50       |
|                | 10                        | 1/16          | 0,50       |
|                | 12                        | 1/32          | 0,25       |
|                | 15 and more               | 1/32          | 0,25       |

#### §4.11. Hydraulic loads

**4.11.1. Total load :** The hydraulic load on a pipe is the total load from :

(a) every fixture that is connected to the system upstream of the pipe ;

(b) every fixture for which provision is made for future connection upstream of the pipe ; and

(c) all roofs and paved surfaces that drain into the system upstream of the pipe.

**4.11.2. Fixtures :** The hydraulic load from a fixture that is listed in Table 4.8.A is the number of drainage fixture units set forth in the Table.

**4.11.3. Traps :** The hydraulic load from a fixture that is not listed in Table 4.8.A is the number of drainage fixture units set forth in that Table for the trap of the size that serves the fixture.

**4.11.4. Fixtures with continuous or semi-continuous flow :**

(1) In a sanitary system, the hydraulic load in g.p.m. from a fixture that produces a continuous or semi-continuous flow, such as a pump or an air-conditioning fixture is 2,4 drainage fixture units per Canadian gallon per minute (g.p.m.) or 2 drainage fixture units per American gallon per minute.

(2) In a storm or combined system the hydraulic load in Canadian gallons per minute (g.p.m.) from a fixture that produces a continuous or semi-continuous flow is 28,8 square feet for each Canadian gallon per minute or 24 square feet for each American gallon per minute.

**4.11.5. Roof or paved surface :**

(1) The hydraulic load in square feet from a roof or paved surface is based on a rain precipitation factor of 15 minutes for different regions of Québec, in accordance with Table 4.11.D. Depending on the region, the factor is applied to the sum, in square feet, of the following areas :

- (a) its horizontal projection ; and
- (b) one-half the area of the largest adjacent vertical surface.

(2) A roof may be drained by flow control roof drains provided :

(a) the maximum storage depth from the lowest point does not exceed 6 inches (152 mm) on a sloped roof and 3 inches (76 mm) on a flat roof ;

(b) the rainfall is based on a 50 year return period and the maximum complete drain down time does not exceed 12 hours ;

(c) the roof surface in the vicinity of the drains is not recessed to create a reservoir ;

(d) at least 2 drains shall be installed on the roof or part of the roof independently drained, however, one drain

is sufficient for a roof or part of a roof 2 500 square feet (232,25 m<sup>2</sup>) or less in area ;

(e) angular cants is installed at any wall or parapet ;

(f) the flashing extends at least 6 inches (152 mm) above the highest water surface level and is designed so as to prevent water spillage ;

(g) roof structure is designed according to the additional load due to water storage depth ;

(h) roofs having less than one inch (25 mm) of slope are considered flat ;

(i) a roof drain shall not drain more than 10 000 square feet in area ; and

(j) on flat roofs, drains shall not be located further than 100 feet apart, nor further than 50 feet from a wall or parapet ;

(k) on sloped roofs, drains shall be installed in the lowest part of the valley, not further than 100 feet apart, nor further than 50 feet from the ends of the valley.

(3) For conditioning purposes, roof drains can be lengthened above the roof to allow for an accumulation of water according to paragraph a of subsection 2 of section 4.11.5.

(4) The total hydraulic load of a storm drainage system with controlled flow roof drains shall be expressed in gallons per minute.

(5) A flat roof or a part of a roof drained separately with a surface area over 7 500 square feet (696,75 m<sup>2</sup>) shall be drained by at least 2 drains unless the drainage flow is controlled.

**4.11.6. Conversion of drainage fixture units to square feet :** In a combined system, the hydraulic load expressed in drainage fixture units shall be converted to square feet as follows :

(a) when the number of drainage fixture units is 256 or less, the load is 1 000 square feet (93 m<sup>2</sup>) ; and

(b) when the number of drainage fixture units exceeds 256, the load is 3,9 square feet (0,36 m<sup>2</sup>) for each fixture unit.

**4.11.7. Stacks :**

(1) The hydraulic load that is drained to every soil-or-waste stack or to an offset that is part of the stack shall not exceed the number of drainage fixture units set forth in Table 4.11.A, according to the size of the stack and the number of branch intervals.

(2) The hydraulic load that is drained in each branch interval shall not exceed the number of drainage fixture units set forth in Table 4.11.A, according to the size of the stack and the total number of branch intervals.

(3) Soil stacks of 3 inches (76 mm) in size shall not receive sewage from more than 6 water closets neither from more than 2 water closets at each branch interval.

(4) The hydraulic load in a soil-or-waste stack with a nominally horizontal offset shall not exceed the number of drainage fixture units set forth in the following tables :

- (a) 4.11.A, for the portion of the stack above the offset ;
- (b) 4.11.B, for the offset, as for a building drain ; and
- (c) 4.11.A, for the portion of the stack below the offset, which shall be at least the same size as the offset.

(5) Soil-or-waste stacks with more than one nominally horizontal offset shall be sized as specified in subsection 4 and each offset shall be considered individually.

#### **4.11.8. Fixture branches :**

(1) The maximum hydraulic load that is drained to a fixture branch shall not exceed the number of drainage fixture units set forth in Column A of Table 4.11.B, according to the size and slope of the fixture branch.

(2) A drainage pipe receiving water from several catch basins or floor drains shall be computed according to the load of Table 4.8.A, and not to the area of drained floor.

**4.11.9. Sanitary building drains or sewers :** The hydraulic load that is drained to a sanitary building drain or sewer shall not exceed the number of drainage fixture units set forth in Column B of Table 4.11.B, according to the size and slope of the building drain or sewer.

#### **4.11.10. Horizontal storm or combined drainage system :**

(1) The maximum hydraulic load, in square feet, that is drained to :

- (a) a nominally horizontal pipe in a storm drainage system ;
- (b) a combined or storm building drain or sewer ; or
- (c) a surface storm sewer ;

shall not exceed the number of square feet set forth in Column C of Table 4.11.B.

(2) The hydraulic load that is drained to a storm branch, or storm building drain or sewer with flow control roof drains shall not exceed the number of gallons per minute (g.p.m.) set forth in Column D of Table 4.11.B.

**4.11.11. Roof gutters :** The hydraulic load that is drained to a roof gutter shall not exceed the number of square feet set forth in Table 4.11.C :

- (a) according to its diameter, if the gutter is semi-circular ; or
- (b) to its area in other cases.

#### **4.11.12. Rain conductor, leaders :**

(1) The hydraulic load that is drained to a rain conductor or to a leader shall not exceed the number of square feet set forth in Table 4.11.C according :

- (a) to their diameter if circular ; or
- (b) to the area of the leader that is not circular.

(2) The hydraulic load, in U.S. gallons, that is drained to a rain conductor with flow control roof drains shall not exceed the number of gallons per minute (g.p.m.) set forth in Table 4.11.C, according to the size of the rain conductor.

(3) A rain conductor with a nominally horizontal offset shall be sized as set forth in the following tables :

- (a) 4.11.C, for the portion of the rain conductor above the offset ;
- (b) 4.11.B, Columns C or D, depending on the case, for the offset ; and



(c) 4.11.C, for the portion of the rain conductor below the offset which shall be at least the same size as the offset.

(4) No change in the size of a rain conductor with a nominally horizontal offset is required if the offset :

- (a) is located immediately under the roof ;
- (b) is not more than 20 feet (6,1 m) long ; and
- (c) has a slope not less than ¼ inch (6,3 mm) per foot (305 mm).

TABLE 4.11.A

## MAXIMUM LOAD ON SOIL OR WASTE STACKS (DRAINAGE FIXTURE UNITS)

| Diameter of stack<br>inches | Number of branch intervals |                   |                    |                   |                    |                   |                    |                   |                    |                   |                    |                   |                    |                    |                    |                   |
|-----------------------------|----------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
|                             | 3 or less                  |                   | 4                  |                   | 5                  |                   | 6                  |                   | 7                  |                   | 8                  |                   | 9                  |                    | 10                 |                   |
|                             | branch<br>interval         | stack<br>interval | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval  | branch<br>interval | stack<br>interval |
| 1¼                          | 1                          | 2                 |                    |                   |                    |                   |                    |                   |                    |                   |                    |                   |                    |                    |                    |                   |
| 1½                          | 2                          | 4                 |                    |                   |                    |                   |                    |                   |                    |                   |                    |                   |                    |                    |                    |                   |
| 2                           | 4                          | 9                 | 3                  | 13                | 3                  | 16                | 3 <sup>b</sup>     | 18 <sup>c</sup>   |                    |                   |                    |                   |                    |                    |                    |                   |
| 2½                          | 8                          | 18                | 7                  | 27                | 6                  | 32                | 6 <sup>b</sup>     | 36 <sup>c</sup>   |                    |                   |                    |                   |                    |                    |                    |                   |
| 3 <sup>a</sup>              | 16 <sup>a</sup>            | 48 <sup>a</sup>   | 15 <sup>a</sup>    | 60 <sup>a</sup>   | 14 <sup>a</sup>    | 70 <sup>a</sup>   | 13                 | 78                | 12 <sup>b</sup>    | 84 <sup>c</sup>   |                    |                   |                    |                    |                    |                   |
| 4                           | 100                        | 240               | 90                 | 360               | 84                 | 420               | 80                 | 480               | 76 <sup>b</sup>    | 530 <sup>c</sup>  |                    |                   |                    |                    |                    |                   |
| 5                           | 225                        | 540               | 205                | 820               | 190                | 950               | 180                | 1,080             | 175                | 1,215             | 170                | 1,360             | 155 <sup>b</sup>   | 1,400 <sup>c</sup> |                    |                   |
| 6                           | 385                        | 930               | 350                | 1,400             | 325                | 1,625             | 310                | 1,860             | 299                | 2,090             | 290                | 2,320             | 285                | 2,560              | 280                | 2,800             |
| 8                           | 875                        | 2,100             | 785                | 3,140             | 735                | 3,675             | 700                | 4,200             | 675                | 4,725             | 655                | 5,240             | 640                | 5,780              | 630                | 6,300             |
| 10                          | 1,560                      | 4,680             | 1,405              | 5,620             | 1,310              | 6,550             | 1,200              | 7,500             | 1,205              | 8,435             | 1,170              | 9,360             | 1,145              | 10,310             | 1,125              | 11,250            |
| 12                          | 2,435                      | 7,305             | 2,195              | 8,780             | 2,045              | 10,225            | 1,950              | 11,700            | 1,880              | 13,160            | 1,825              | 14,600            | 1,790              | 16,090             | 1,755              | 17,550            |
| 15                          | 4,375                      | 13,125            | 3,935              | 15,740            | 3,675              | 18,375            | 3,500              | 21,000            | 3,375              | 23,620            | 3,280              | 26,240            | 3,210              | 28,880             | 3,150              | 31,500            |

| Diameter of stack<br>inches | Number of branch intervals |                    |                    |                   |                    |                    |                    |                     |                    |                   |                    |                     |                    |                   |                    |                     |
|-----------------------------|----------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-------------------|--------------------|---------------------|--------------------|-------------------|--------------------|---------------------|
|                             | 11                         |                    | 12                 |                   | 13                 |                    | 14                 |                     | 15                 |                   | 16                 |                     | 17                 |                   | 18                 |                     |
|                             | branch<br>interval         | stack<br>interval  | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval  | branch<br>interval | stack<br>interval   | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval   | branch<br>interval | stack<br>interval | branch<br>interval | stack<br>interval   |
| 6                           | 265 <sup>b</sup>           | 2,900 <sup>c</sup> |                    |                   |                    |                    |                    |                     |                    |                   |                    |                     |                    |                   |                    |                     |
| 8                           | 620                        | 6,830              | 610                | 7,350             | 585 <sup>b</sup>   | 7,600 <sup>c</sup> |                    |                     |                    |                   |                    |                     |                    |                   |                    |                     |
| 10                          | 1,110                      | 12,200             | 1,095              | 13,100            | 1,080              | 14,070             | 1,070 <sup>b</sup> | 15,000 <sup>c</sup> |                    |                   |                    |                     |                    |                   |                    |                     |
| 12                          | 1,730                      | 19,020             | 1,705              | 20,500            | 1,690              | 21,960             | 1,670              | 23,410              | 1,655              | 24,800            | 1,680 <sup>b</sup> | 26,000 <sup>c</sup> |                    |                   |                    |                     |
| 15                          | 3,100                      | 34,160             | 3,060              | 36,700            | 3,030              | 39,390             | 3,000              | 42,015              | 2,975              | 44,600            | 2,955              | 47,280              | 2,935              | 49,870            | 2,780 <sup>b</sup> | 50,000 <sup>c</sup> |

- a) not more than 2 water closets or bathroom groups within each branch interval nor more than 6 water closets or bathroom groups on the stack.
- b) loads on any one branch interval for higher stacks shall not exceed these values ; however, this shall not preclude the installation of higher stacks.
- c) stack loads for higher stacks shall not exceed these values ; however, this shall not preclude the installation of higher stacks.

**TABLE 4.11.B**  
**MAXIMUM LOAD ON HORIZONTAL PIPES**

| Building drain, sewers |       |            |         |        |       |           |         |        |       |           |         |        |       |           |         |        |       |
|------------------------|-------|------------|---------|--------|-------|-----------|---------|--------|-------|-----------|---------|--------|-------|-----------|---------|--------|-------|
| Fixture Branch         |       | slope 1/16 |         |        |       | slope 1/8 |         |        |       | slope 1/4 |         |        |       | slope 1/2 |         |        |       |
| Size of pipe           | units | units      | sq. ft. | g.p.m. |       | units     | sq. ft. | g.p.m. |       | units     | sq. ft. | g.p.m. |       | units     | sq. ft. | g.p.m. |       |
|                        |       |            |         | U.S.   | Can.  |           |         | U.S.   | Can.  |           |         | U.S.   | Can.  |           |         | U.S.   | Can.  |
| 1¼                     | 1     |            |         |        |       |           |         |        |       |           |         |        |       |           |         |        |       |
| 1½                     | 3     |            |         |        |       |           |         |        |       |           |         |        |       |           |         |        |       |
| 2                      | 6     |            |         |        |       |           |         |        |       | 21        | 216     |        |       | 26        | 595     |        |       |
| 2½                     | 12    |            |         |        |       |           |         |        |       | 24        | 720     |        |       | 31        | 1,020   |        |       |
| 3                      | 20*   |            |         |        |       | 20*       | 822     | 34     | 28    | 27*       | 1,160   | 48     | 40    | 36*       | 1,644   | 68     | 57    |
| 4                      | 160   |            |         |        |       | 180       | 1,880   | 78     | 65    | 216       | 2,650   | 110    | 92    | 250       | 3,760   | 156    | 130   |
| 5                      | 360   |            |         |        |       | 390       | 3,340   | 139    | 116   | 480       | 4,720   | 196    | 163   | 575       | 6,680   | 278    | 231   |
| 6                      | 620   |            |         |        |       | 700       | 5,350   | 222    | 185   | 840       | 7,550   | 314    | 261   | 1,000     | 10,700  | 445    | 371   |
| 8                      | 1,400 | 1,400      | 8,090   | 340    | 283   | 1,600     | 11,500  | 478    | 398   | 1,920     | 16,300  | 677    | 564   | 2,300     | 23,000  | 956    | 796   |
| 10                     | 2,500 | 2,500      | 14,680  | 618    | 513   | 2,900     | 20,700  | 860    | 716   | 3,500     | 29,200  | 1,214  | 1,011 | 4,200     | 41,400  | 1,721  | 1,434 |
| 12                     | 3,900 | 3,900      | 23,800  | 1,000  | 833   | 4,600     | 33,300  | 1,384  | 1,152 | 5,600     | 47,000  | 1,953  | 1,626 | 6,700     | 66,600  | 2,768  | 2,305 |
| 15                     | 7,000 | 7,000      | 43,200  | 1,811  | 1,511 | 8,300     | 59,500  | 2,473  | 2,059 | 10,000    | 84,000  | 3,491  | 2,907 | 12,000    | 119,000 | 4,946  | 4,119 |
| 16                     |       |            | 51600   | 2150   | 1794  |           | 74300   | 3096   | 2580  |           | 103000  | 4292   | 3577  |           |         |        |       |
| 18                     |       |            | 68500   | 2854   | 2378  |           | 94500   | 3938   | 3281  |           | 135000  | 5625   | 4687  |           |         |        |       |
| 20                     |       |            | 93950   | 3915   | 3262  |           | 135100  | 5629   | 4692  |           | 187300  | 7804   | 6505  |           |         |        |       |
| 21                     |       |            | 107000  | 4458   | 3715  |           | 150000  | 6250   | 5208  |           | 213000  | 8875   | 7395  |           |         |        |       |
| 24                     |       |            | 145500  | 6063   | 5052  |           | 205000  | 8541   | 7118  |           | 292000  | 12250  | 10208 |           |         |        |       |
| 27                     |       |            | 208800  | 8700   | 7250  |           | 300300  | 12512  | 10429 |           | 416500  | 17354  | 14460 |           |         |        |       |
| 30                     |       |            | 264000  | 11000  | 9167  |           | 370000  | 15417  | 12847 |           | 527000  | 21958  | 18299 |           |         |        |       |
| 36                     |       |            | 438000  | 18250  | 15208 |           | 615000  | 25625  | 21354 |           | 875000  | 36458  | 30382 |           |         |        |       |

| Columns | A | B | C | D | B | C | D | B | C | D | B | C | D |
|---------|---|---|---|---|---|---|---|---|---|---|---|---|---|
|---------|---|---|---|---|---|---|---|---|---|---|---|---|---|

a) not more than 2 w.c. or 2 bathroom groups.

1. The hydraulic load that is drained to a sanitary drainage system shall not exceed the number of drainage fixture units indicated in Columns B.

2. The hydraulic load that is drained to a storm drainage system shall not exceed the number of square feet, indicated in Columns C.

3. The hydraulic load that is drained to a drainage system which serves fixtures that produce a continuous or semi-continuous flow, shall not exceed the number of gallons per minute (g.p.m.) indicated in Columns D.

4. The hydraulic load that is drained to a combined drainage system shall not exceed the number of square feet indicated in Columns C, after the

number of drainage fixture units has been converted to square feet as per section 4.11.6.

5. For other rainfall quantities, the area of the roof shall be multiplied by X; X is the rainfall intensity in inches for 15 minutes at a given locality as specified in Table 4.11.D.

6. The hydraulic load is expressed in drainage fixture units, in square feet and in g.p.m. for each of the 4 following slopes: 1/16, 1/8, 1/4 and 1/2.

**TABLE 4.11.C**  
**MAXIMUM LOAD ON RAIN CONDUCTORS, LEADERS, GUTTERS**

| Gutter   |               |             |             |             |             |
|----------|---------------|-------------|-------------|-------------|-------------|
| Diameter | Area          | Slope 1/16  | Slope 1/8   | Slope 1/4   | Slope 1/2   |
| Inches   | Square inches | Square feet | Square feet | Square feet | Square feet |
| 3        | 3.53          | 170         | 240         | 340         | 480         |
| 4        | 6.28          | 360         | 510         | 720         | 1 020       |
| 5        | 9.82          | 625         | 880         | 1 250       | 1 770       |
| 6        | 14.14         | 960         | 1 360       | 1 920       | 2 770       |
| 7        | 19.24         | 1 380       | 1 950       | 2 760       | 3 900       |
| 8        | 25.13         | 1 990       | 2 800       | 3 980       | 5 600       |
| 10       | 39.27         | 3 600       | 5 100       | 7 200       | 10 000      |

This Table is based upon a 4 inches maximum rainfall intensity.

Where other rainfall intensities are considered the number of square feet must be multiplied by X; X being the rainfall inten-

sity in inches for a 15 minutes duration at a given locality as specified in Table 4.11.D.

| Rain conductor |             |              |              | Leader   |             |               |             |
|----------------|-------------|--------------|--------------|----------|-------------|---------------|-------------|
|                |             |              |              | Circular |             | Non-circular  |             |
| Size           | Load        |              |              | Size     | Load        | Area          | Load        |
| Inches         | Square feet | Can. gallons | U.S. gallons | Inches   | Square feet | Square inches | Square feet |
| 2              | 720         | 25           | 30           | 2        | 720         | 3,14          | 650         |
| 2½             | 1 300       | 45           | 54           | 2½       | 1 300       | 4,90          | 1 170       |
| 3              | 2 200       | 76           | 91           | 3        | 2 200       | 7,07          | 1 980       |
| 4              | 4 600       | 159          | 191          | 4        | 4 600       | 12,57         | 4 140       |
| 5              | 8 650       | 299          | 359          | 5        | 8 650       | 19,63         | 7 785       |
| 6              | 13 500      | 467          | 561          | 6        | 13 500      | 28,27         | 12 150      |
| 8              | 29 000      | 1 003        | 1 205        | 8        | 29 000      | 50,26         | 26 100      |

This Table is based upon a 4 inches maximum rainfall intensity.

Where other rainfall intensities are considered the number of square feet must be multiplied by X ; X being the rainfall intensity in inches for a 15 minutes duration at a given locality as specified in Table 4.11.D.

Where fixtures producing a continuous or semi-continuous flow drain into a rain conductor, the maximum load in g.p.m. (can.) can be converted into square feet by using the factor 28,8.

**TABLE 4.11.D**

**RAINFALL INTENSITIES — QUÉBEC IN INCHES, FOR A DURATION OF 15 MINUTES**

|                          |     |                           |     |                                |     |
|--------------------------|-----|---------------------------|-----|--------------------------------|-----|
| Acton Vale .....         | 0,8 | Kénogami .....            | 0,7 | Rock Island .....              | 0,9 |
| Alma .....               | 0,7 | Knob Lake .....           | 0,3 | Rouyn .....                    | 0,9 |
| Amos .....               | 0,9 | Knowlton .....            | 0,9 | Sainte-Agathe-des-Monts .....  | 0,9 |
| Ancienne-Lorette .....   | 0,8 | Lachine .....             | 0,8 | Sainte-Anne-de-Bellevue .....  | 0,9 |
| Arvida .....             | 0,7 | Lachute .....             | 0,9 | Saint-Canut .....              | 0,9 |
| Asbestos .....           | 0,9 | La Malbaie .....          | 0,8 | Saint-Félicien .....           | 0,7 |
| Aylmer .....             | 0,9 | La Salle .....            | 0,8 | Sainte-Foy .....               | 0,8 |
| Baie-Comeau .....        | 0,6 | La Tuque .....            | 0,7 | Saint-Hubert .....             | 0,8 |
| Beaconsfield .....       | 0,8 | Laval .....               | 0,8 | Saint-Hyacinthe .....          | 0,8 |
| Bedford .....            | 0,9 | Lennoxville .....         | 0,9 | Saint-Jérôme .....             | 0,9 |
| Beloeil, Brossard .....  | 0,8 | Léry .....                | 0,9 | Saint-Jean .....               | 0,9 |
| Buckingham .....         | 0,9 | Les Saules .....          | 0,8 | Saint-Lambert .....            | 0,8 |
| Campbells Bay .....      | 0,9 | Lévis, Loretteville ..... | 0,8 | Saint-Laurent .....            | 0,8 |
| Camp Valcartier .....    | 0,8 | Louiseville .....         | 0,8 | Saint-Nicolas .....            | 0,8 |
| Chicoutimi .....         | 0,7 | Magog .....               | 0,9 | Salaberry-de-Valleyfield ..... | 0,9 |
| Coaticook .....          | 0,9 | Malartic .....            | 0,9 | Shefferville .....             | 0,3 |
| Contrecoeur .....        | 0,8 | Maniwaki .....            | 0,9 | Senneterre .....               | 0,9 |
| Cowansville .....        | 0,9 | Masson .....              | 0,9 | Sept-Iles .....                | 0,5 |
| Dolbeau .....            | 0,7 | Matane .....              | 0,6 | Shawinigan .....               | 0,8 |
| Dorval .....             | 0,8 | Mégantic .....            | 0,9 | Shawville .....                | 0,9 |
| Drummondville .....      | 0,8 | Mont-Joli .....           | 0,7 | Sherbrooke .....               | 0,9 |
| Farnham .....            | 0,9 | Mont-Laurier .....        | 0,9 | Sillery .....                  | 0,8 |
| Fort Chimo .....         | 0,2 | Montmagny .....           | 0,8 | Sorel .....                    | 0,8 |
| Fort Coulonge .....      | 0,9 | Montréal .....            | 0,8 | Sutton .....                   | 0,9 |
| Gagnon .....             | 0,4 | Mitchequon .....          | 0,3 | Témiscamingue .....            | 1,1 |
| Gatineau .....           | 0,9 | Noranda .....             | 0,9 | Thetford Mines .....           | 0,8 |
| Gatineau-Pointe .....    | 0,9 | Pierrefonds .....         | 0,8 | Trois-Rivières .....           | 0,8 |
| Gracefield .....         | 0,9 | Pincourt .....            | 0,9 | Thurso .....                   | 0,9 |
| Granby .....             | 0,9 | Plessisville .....        | 0,8 | Val d'Or .....                 | 0,9 |
| Great Whale River .....  | 0,3 | Pointe-Claire .....       | 0,8 | Valleyfield .....              | 0,9 |
| Harrington Harbour ..... | 0,4 | Port-Alfred .....         | 0,7 | Varennes, Verchères .....      | 0,8 |
| Hayre Saint-Pierre ..... | 0,4 | Port-Harrison .....       | 0,2 | Verdun .....                   | 0,8 |
| Hemmingford .....        | 0,9 | Québec .....              | 0,8 | Victoriaville .....            | 0,8 |
| Hull .....               | 0,9 | Richmond .....            | 0,9 | Ville d'Anjou .....            | 0,8 |
| Iberville .....          | 0,9 | Rimouski .....            | 0,7 | Ville-Marie .....              | 1,0 |
| Joliette .....           | 0,8 | Rivière-du-Loup .....     | 0,7 | Waterloo .....                 | 0,9 |
| Jonquière .....          | 0,7 | Roberval .....            | 0,7 | Westmount .....                | 0,8 |
|                          |     |                           |     | Windsor Mills .....            | 0,9 |

#### §4.12. Diameter of pipes

##### 4.12.1. Minimum size :

(1) A pipe shall not be smaller than the largest pipe that drains into it.

(2) A drain pipe shall be at least 1¼ inches (32 mm) in diameter. No part of an underground drainage system shall be smaller than 2 inches (51 mm) in diameter.

**4.12.2. Soil pipe :** The diameter of every soil pipe shall be at least 3 inches (76 mm).

**4.12.3. Branch :** The diameter of every branch that serves more than 2 water closets or 2 bathrooms, shall be at least 4 inches (102 mm).

**4.12.4. Building sewer and drain :** The diameter of a building drain shall be at least 4 inches (102 mm) between the building sewer and the stack required in subsection 3 of section 4.12.5.

##### 4.12.5. Stack :

(1) The diameter of every soil-or-waste stack that serves more than 6 water closets or more than 2 in a branch interval, shall be at least 4 inches (102 mm).

(2) The diameter of every soil-or-waste stack which extends through 6 or more storeys shall be at least 4 inches (102 mm).

(3) At least one soil, waste or vent stack shall be 3 inches (76 mm) or more up to its exit on the roof. Such stack shall be the farthest from the building sewer and be connected as set forth in subsection 3 of section 4.4.4.

(4) The diameter of a rain conductor shall not be less than 2 inches (51 mm) in diameter. In a flow control system, a rain conductor and its drains shall not be less than 3 inches (76 mm) in diameter.

(5) A stack receiving waste water from 2 washers shall be at least 2 inches (52 mm) in diameter.

**4.12.6. Fixture outlet pipe :** The diameter of every fixture outlet pipe shall not be less than the diameter of the fixture waste opening.

**4.12.7. Fixture drain :** The diameter of every fixture drain shall not be less than the size of the trap that serves the fixture.

**4.12.8. Floor drain :** The diameter of a floor drain waste pipe shall not be less than 2 inches (51 mm).

## DIVISION V VENTING SYSTEM

### §5.1. Vent pipes for traps

#### 5.1.1. General provisions :

(1) A drainage system shall be provided with the necessary venting system to prevent air back pressure and trap seal siphonage. A trap shall be vented, except as provided in subsections 3 and 4.

(2) Where a fixture drain is installed to provide for a fixture that may be installed at a future time, it shall be vented.

When no fixture is installed in the basement, a vent pipe not less than 1½ inches (38 mm) in diameter shall be connected to the venting system. The connection shall be made not less than 42 inches (1 067 mm) above the ground floor and the vent pipe shall be extended to the ceiling of the basement and be terminated with an accessible cap.

Where the municipal authority requires a back water valve (section 4.9.5), 2 vent pipes shall be so installed in the cellar of a flatroof building.

(3) A trap need not be vented where :

(a) it is connected to a storm drainage system or where it serves a catch-basin ;

(b) it serves a battery of fixtures connected as provided in section 5.1.8 ;

(c) it serves fixtures that are not installed near a wall or partition provided that the requirements of subsection 5 be met ; and

(d) obsolete fixtures are replaced by new fixtures without replacement of any soil or waste pipes or part thereof except those which are absolutely necessary for the connection of the new fixtures, when the existing traps are not vented in accordance with this Code ;

(e) fixtures are connected to a common indirect waste pipe sewer pipe, as set forth in subsection 3 of section 4.4.3, on the condition that these fixtures are situated in the same room.

(4) The trap of a floor drain of less than 3 inches (76 mm) in diameter shall be vented.

(5) Where a vent pipe may be omitted according to paragraph c of subsection 3 and subsection 4 or where the installation of a required vent pipe is deemed impractical or impossible by the Inspection Service, a deep seal trap shall be installed and the waste pipe shall be one size larger.

(6) Chimneys, flue or smoke pipes shall not serve as vent pipes.

**5.1.2. Minimum developed length of a soil-or-waste pipe :**

(1) The developed length of the waste pipe from the trap weir to the vent pipe of a trap shall not be less than twice the diameter of the soil-or-waste pipe.

(2) Where a fixture that is connected to a nominally horizontal branch is not individually vented, the developed length of the fixture drain shall not be less than 18 inches (457 mm). This requirement does not apply to a fixture that relies on siphonic action for its operation or an S trap standard.

**5.1.3. Maximum developed length of a soil-or-waste pipe :**

(1) The developed length of a fixture drain from the trap weir to the vent pipe shall not exceed the maximum distances set forth in Table 5.1.A.

**TABLE 5.1.A**  
**MAXIMUM DISTANCES OF VENT PIPES**

| Size of fixture drain<br>(inches) | Maximum developed length of fixture drain between trap and vent pipe |
|-----------------------------------|--|
| 1¼                                | 30 inches  |
| 1½                                | 42 inches  |
| 2                                 | 5 feet   |
| 3                                 | 6 feet   |
| 4                                 | 10 feet  |

(2) Where a water closet or another fixture that relies on siphonic action for its operation that is connected to a nominally horizontal branch is not individually vented, the vertical distance from the outlet of the fixture to the invert of the branch to which the fixture drain is connected shall not exceed 30 inches (762 mm).

(3) Where a fixture drain that is connected to a nominally horizontal branch is not individually vented, the developed length of the fixture drain shall not exceed the distances set forth in Table 5.1.A.

**5.1.4. Connection of fixture drain to vent pipe :**

(1) Where a fixture drain is connected to a vent pipe the connection shall be made with a sanitary T-Y fitting or a Y fitting with a 45° bend (¼).

(2) The use of fittings in a fixture drain between the trap weir and the vent pipe is limited to :

- (a) one 90° (¼) or one 60° (1/6) ;
- (b) two 45° (¼) or four 22°30' (1/16) ; or

(c) any other combination permitting a total change of direction of not more than 90° (¼).

**5.1.5. Vertical common vent :**

(1) Two fixtures may be connected to the same vertical vent pipe through an approved double fitting.

(2) Two fixtures may also be connected to the same vertical vent pipe but at different levels, provided :

- (a) they are installed on the same floor level ;
- (b) the smallest fixture drain is connected above the other if they are of different sizes ; and
- (c) the diameter of the common fixture drain is larger than that of the upper fixture drain and at least equal to that of the lowest fixture drain.

**5.1.6. Wet venting :**

(1) A single bathroom group of fixtures that is connected to a common branch may be vented by the vertical extension of that branch serving as a wet vent for the lavatory, provided :

(a) the water closet and the bathtub or shower are connected to the nominally horizontal part of the branch ; however, the bathtub or shower may also be connected to a nominally horizontal part of the wet vent ;

(b) the wet vent is connected between these 2 fixtures and downstream of the water closet, unless the size of the nominally horizontal part of the branch remains the same throughout its length ;

(c) not more than one drainage fixture unit is drained into a 1½ inch (38 mm) diameter wet vent or not more than 4 drainage fixture units are drained into a 2 inches (51 mm) diameter wet vent. Kitchen sink connections are not permitted ; and

(d) the connection of a bidet shall be made on the nominally horizontal part of the wet vent of the lavatory. The bathtub shall then be connected to the branch downstream of the wet vent connection.

(2) Two adjacent bathroom groups of fixtures that are connected to a common branch may be vented as permitted in subsection 1, provided that :

(a) the common wet vent for the 2 lavatories is connected to the upstream water closet soil pipe ; and

(b) the branch connection to the soil-or-waste stack enters at the highest level ; another vent pipe shall be connected between the 2 bathtubs or showers connections where other fixtures discharge into the stack above the branch connection or where the branch is connected to the building drain or to another branch.

(3) A drinking fountain that is installed near the wall of a wet vented bathroom group of fixtures may be substituted for a lavatory.

### 5.1.7. Stack venting :

- (1) A stack vent may serve as a vent pipe for :
  - (a) 2 fixtures connected thereto as specified in section 5.1.5 ;
  - (b) one bathroom group of fixtures and one kitchen sink or another similar wall-mounted fixture provided :
    - i. the developed length of each fixture drain conforms to Table 5.1.A ;
    - ii. all fixtures connect separately and directly into the stack ;
    - iii. fixture drains other than the water closet are not larger than 2 inches (51 mm) in diameter and are connected above the water closet connection ;
    - iv. the stack extends full size to the topmost fixture connection, subject to subsection 3 of section 4.12.5 ; and
    - v. all fixtures so connected and vented are installed on the same floor level ; and
  - (c) 2 water closets and 2 other wall-mounted fixtures that are installed as specified in paragraph *b* provided that the 2 water closets connection is made through an approved double Y fitting.

(2) In building of not more than 3 stories, bathtubs, showers, kitchen sinks, fountains, basins or lavatories may be respectively and separately connected, with no individual vents to a separate waste stack which has no offset provided :

- (a) the hydraulic loads of the stacks shall not exceed half of those provided for in Table 4.11.A ;
- (b) the stack and the fitting outlets are not less than 2 inches (51 mm) in diameter ; and
- (c) the fixtures so connected are not located in the basement, unless they are vented separately.

### 5.1.8. Battery of fixtures :

- (1) A battery of floor-mounted fixtures may be connected without individual vents to a nominally horizontal branch, on the following conditions :
  - (a) every fixture thus connected shall be on the same floor ;

(b) the branch shall be vented by a circuit or loop vent, connected between the 2 fixtures farthest from the stack ;

(c) the branch shall also be vented by a yoke vent connected upstream to each series of 8 fixtures or part of 8 additional fixtures to the first series of eight ; and

(d) the branch, like any other branch, shall be the same diameter over its entire length.

(2) A relief vent shall be connected to the branch when the downstream end of the branch is connected :

(a) to a soil-or-waste stack, building drain or branch that serves a fixture on a higher floor level ;

(b) to a building drain or branch downstream of a fixture or fixtures that have a hydraulic load of more than 4 drainage fixture units ;

(c) to a soil stack below a water closet connection ; or

(d) a branch interval other than the highest and when the series of fixtures contains more than 3 toilets.

(3) Where a relief vent is required as by subsection 2, it shall be connected to the branch downstream of the connection from the most downstream fixture that is vented by the branch.

(4) A change in direction of more than 45° shall not be made in the branch downstream of the most upstream fixture that is vented by the branch unless it is made downstream of a relief vent required in accordance with subsection 2.

(5) When fixtures such as lavatories discharge into a horizontal branch to which a battery of fixtures is connected, each such fixture shall be vented through the circuit or loop vent.

(6) When parallel and nominally horizontal branches that are connected to a common branch serve a total of 8 water closets (4 on each branch), each branch shall be provided with a relief vent at a point between the 2 water closets most distant from the soil stack, as required in paragraph *b* of subsection 1.

When the common branch is connected to a stack to which fixtures are connected at a higher floor level, a relief vent shall be connected to the common branch.

Any other fixture connected to one of these branches shall be vented separately in accordance with this Code.

(7) A battery of wall-mounted fixtures, back-to-back, or side-by-side may be connected to a nominally horizontal branch provided that :

(a) the total hydraulic load from the fixtures does not exceed the hydraulic capacity of the branch ;

(b) each pair of fixtures is connected as prescribed in section 5.1.5 ; and

(c) each common wet vent is extended vertically to serve as vent pipe.

### §5.2. Vent stacks and stack vents

**5.2.1. Stack vent :** Every soil-or-waste stack shall be extended through the roof to serve as a stack vent or shall be connected to another stack vent or vent stack.

### 5.2.2. Vent stack :

(1) A vent stack shall be installed in conjunction with every soil-or-waste stack in 2 or more storeys.

(2) Every vent stack shall connect full size at its base to a soil-or-waste stack at or immediately below the lowest horizontal waste pipe or fixture connection.

(3) The vent pipe of the lowest fixture that is connected to a soil-or-waste stack may serve as a vent stack provided that its diameter is not smaller than that required in Table 5.5.A.

### 5.2.3. Yoke vent :

(1) Where a soil-or-waste stack extends through 10 or more storeys, a yoke vent shall be :

(a) installed at every 5 storeys measured from the top storey downward ; and

(b) connected :

i. at its lower end through a Y fitting located in the stack below the lowest fixture branch that is connected to the stack from the storey in which the yoke vent is required ; and

ii. at its upper end through a T fitting and an inverted bend located in the vent stack not less than 42 inches (1 067 mm) above the floor level.

(2) A soil-or-waste stack that has :

(a) a nominally horizontal offset above which the upper vertical portion of the stack passes through more than 2 storeys and receives 30 drainage fixture units, shall be vented by a yoke vent connected to the upper vertical section immediately above the offset and by a relief vent :

i. connected to the lower vertical section between the offset and the highest connection to this section ; or

ii. extended as a vertical continuation of the lower section ; and

(b) nominally vertical and in which a branch is connected less than 2 feet (610 mm) above or below the offset or in the offset, shall be vented by a yoke vent connected between the offset and the connection, or above the connection, as the case may be.

(3) Yoke vents required at every fifth storey need not be installed provided relief vents are installed on every floor as required in subsection 3 of section 5.1.8.

(4) Where a drainage system serves fixtures in which sudsy detergents are normally used no connection shall be made to the following suds pressure zone :

(a) near a change of direction of more than 45° within 40 pipe sizes upstream or 10 pipe sizes downstream ; or

(b) in a vent stack which has its base connected to a suds pressure zone mentioned in paragraph a within 40 pipe sizes from the base connection.

(5) Where a connection that is prohibited in subsection 4 cannot be eliminated, a relief vent shall be connected between the change of direction and the connection which had to be made. The top end of the relief vent shall not be connected to the venting system in suds pressure zone mentioned in paragraph b of subsection 4.

(6) In a combined drainage system, a vent stack of 3 inches (76 mm) shall be connected to the building drain at approximately 5 feet (1,5 m) from the connection of every rain conductor serving a roof area larger than 10 000 square feet (929 m<sup>2</sup>) without flow control roof drains, unless a soil-or-waste stack of 3 inches (76 mm) or more in diameter is connected to the said drain.

### §5.3. Miscellaneous vent pipes

### 5.3.1. Venting of sewage sump :

(1) Every sump pit that receives sewage or tight covered interceptor shall be vented by a vent pipe that is connected to the top of the sump or interceptor and extended to the open air.

(2) The vent pipe of a sump pit that receives sewage shall extend separately and independently through the roof.

(3) The fixtures that are connected to a sump pit shall be vented in accordance with this Division.

### **5.3.2. Venting of oil interceptor :**

(1) Every oil interceptor shall be provided with 2 vent pipes that are :

- (a) connected to the highest point of the vertical opposite sides of the interceptor ;
- (b) independently and directly extended to open air ; and
- (c) terminated one at 12 inches (305 mm) above the other to promote circulation of air through the interceptor.

(2) Adjacent compartments shall be connected to each other by a vent.

**5.3.3. Venting of grease interceptor :** The flow control regulator of a grease interceptor shall be vented. Where a fixture which discharges into a grease interceptor is not trapped, as permitted in section 4.8.2, the vent pipe of the interceptor shall extend independently through the roof. It may be terminated at the room ceiling with its top end directed downward and effectively screened.

### **5.3.4. Venting of back water valve :**

(1) For a combined drainage system, a vent pipe of a diameter at least half the diameter of the branch served shall be installed immediately in front of every back water valve.

(2) The vent pipe required in subsection 1 may be eliminated where a soil-or-waste or a vent stack not less than 3 inches (76 mm) in diameter is connected to the building drain between the back water valve and any of the rain conductors.

(3) The vent pipe required in subsection 1 may be connected to the nearest vent pipe at a point located not less than 3 feet (914 mm) above the street level.

(4) Subject to subsection 4 of section 5.1.1, a floor drain with integral back water valve need not be vented.

**5.3.5. Venting of water supply tank :** The vent pipe of a water supply tank shall :

- (a) be at least the same size as the water distributing pipe ; and
- (b) have its top end directed downward and effectively protected by a rust-proof screen.

**5.3.6. Septic tank vent :** A septic tank shall be ventilated by the building vent system.

## **§5.4. Arrangement of vent pipes**

**5.4.1. Drainage of vent pipes :** Every vent pipe shall be :

- (a) graded and connected so that moisture can drain back to the drainage system ; and

- (b) installed without depression in which moisture can collect.

### **5.4.2. Vent pipe connection to the drainage system :**

(1) Every vent pipe shall be connected as directly as possible from its lower end to outside air, and where it is possible to do so, the pipe shall be installed in a nominally vertical position.

(2) Where a vent pipe is connected to a nominally horizontal soil-or-waste pipe the connection shall be above the horizontal centreline of the soil-or-waste pipe.

### **5.4.3. Vent pipe connection to the venting system :**

(1) Every vent pipe shall rise vertically, or at an angle not more than 45 degrees from the vertical, to a point at least 6 inches (152 mm) above the flood level rim of the fixtures served, before offsetting horizontally, or connecting to another vent pipe.

(2) The upper end of a relief or yoke vent shall be connected at least 6 inches (152 mm) above the flood level rim of the highest fixture served and not less than 42 inches (1 067 mm) above the floor level.

### **5.4.4. Roof terminals :**

(1) The upper end of every vent pipe shall be terminated in open air through the roof or shall be connected to a vent pipe or venting system that is terminated in open air except that :

(a) a vent pipe that serves an oil interceptor or a sump pit that does not receive waste waters shall end at least 7 feet (2,1 m) above the ground and have its upper end turned towards the ground and protected by a wire-mesh grid ;

(b) a utility vent may be connected to an existing drainage system where the extension of a vent pipe to open air is deemed impossible or impractical by the Inspection Service.

(2) Where the diameter of a vent pipe must be increased to 4 inches (102 mm) as required outside a building, in paragraph *b* of section 5.5.1, the change in diameter shall be made at least 6 inches (152 mm) below the roof by means of an appropriate increaser fitting.

(3) Where a vent pipe is terminated in open air it shall be extended at least 6 inches (152 mm) above the roof or of any other construction located within 10 feet (3 m) around the vent terminal. On a roof with flow control roof drains, the vent pipes shall extend at least 6 inches (152 mm) above the water depth permitted in paragraph *a* of subsection 2 of section 4.11.5 and for inclined roofs, the 6-inch (152 mm) extension of the vent shall be measured from its outlet on the roof.



(4) Where a vent pipe is terminated in open air the terminal shall be located :

(a) at least 3 feet (914 mm) above or 12 feet (3,7 m) in any direction from any air inlet, opening window or door or any other similar opening ;

(b) at least 7 feet (2,1 m) above or 12 feet (3,7 m) in any direction from a roof that is used for other than weather protection ; and

(c) at least 7 feet (2,1 m) above the ground.

(5) Where the Inspection Service deems necessary to install a vent pipe outside a building, it shall :

(a) be located not less than 10 feet (3 m) from any lot line ;

(b) have its upper end directed downward and effectively screened ; and

(c) meet the requirements of subsection 4.

#### **5.4.5. Utility vent :**

(1) Utility vents shall extend not less than 6 inches (152 mm) above the flood level rim of the fixtures or devices served and its ends shall be loop-connected to the drainage system downstream of these fixtures or devices.

(2) A T fitting with a plug or cap with the free outlet directed upward shall be installed at the top of a utility vent pipe.

(3) Where a utility vent is not installed on lowest floor, it shall be provided with a vent pipe installed as required in subsection 2 of section 5.1.1 for fixtures that will be installed at a future time.

(4) Utility vents shall not loop over a back water valve unless it extends not less than 3 feet (914 mm) above the street level.

#### **5.4.6. Protection of vent pipes :**

(1) Venting system shall not serve for purposes other than the venting of drainage systems.

(2) Vent terminals shall not be used for the purpose of flag poling, TV aerials, supports or anchors.

#### **§5.5. Size of vent pipes**

**5.5.1. Minimum diameter :** The diameter of every vent pipe shall be at least 1¼ inch (32 mm) and not less than :

(a) one half the size of the waste pipe, stack, branch or building drain to which it is connected, subject to Tables 5.5.A and 5.5.B ;

(b) 4 inches (102 mm) outside a building ; or

(c) 2 inches (51 mm) where it serves a manufactured oil interceptor, or 3 inches (76 mm) where it serves an oil interceptor that is built on the site.

**5.5.2. Transformation of the drainage system :** Venting systems shall be designed according to additional fixtures and probable changes to the drainage system.

#### **5.5.3. Developed length of vent pipes :**

(1) The developed length of a vent pipe shall be measured between its connection to the drainage system and the roof terminal or its connection to a vent stack or stack vent.

(2) Except where otherwise specified, all measurements shall be made to the centrelines of the pipes.

#### **5.5.4. Stack vent, vent stack :**

(1) Subject to subsection 3 of section 4.12.5, the minimum diameter and the maximum developed length of a stack vent, a vent stack, shall conform to Table 5.5.A according to the diameter of the soil-or-waste stack and the total hydraulic load discharged thereto. This Table does not apply to loop or circuit vents or sump vents.

(2) Where several vent stacks or stack vents are interconnected, the common section shall conform to Table 5.5.A, the number of drainage fixture units being the sum of all units on all stacks served and the developed length being the longest vent length connected thereto.

(3) To compute the diameter of the stack vent the developed length shall be measured from the bottom of the drain or soil stack.

(4) In the stacks where fixtures are connected separately according to subsection 2 of section 5.1.7, the vent stack shall have the same diameter as the upper end of the drain or soil stack.

**5.5.5. Circuit or loop vent :** The minimum diameter and the maximum developed length of a circuit or loop vent shall conform to Table 5.5.B according to the diameter and the slope of the fixture branch or drain served.

**5.5.6. Sump vent — Interceptor vent :**

(1) The minimum diameter and the maximum developed length of a sump pit vent shall conform to Table 5.5.C, but shall not be less than 2 inches (51 mm).

(2) Subject to section 5.5.1, an interceptor vent shall be at least half the size of its outlet pipe.

**5.5.7. Yoke vent :**

(1) The diameter of yoke vents required at every 5 storey in subsection 1 of section 5.2.3 and of relief vents required at offsets subsection 2 of section 5.2.3 shall not be less than the diameter of the vent stack to which it is connected and shall never be less than 2 inches (51 mm).

(2) The diameter of relief vents required in subsection 5 of section 5.2.3 shall not be less than  $\frac{3}{4}$  the diameter of the drainage pipe to which it is connected, but shall never be less than 2 inches (51 mm).

**TABLE 5.5.A**
**MAXIMUM DEVELOPED LENGTH OF VENT (FEET) (STACK VENTS, AND VENT STACKS...)(\*)**

| Diameter | Drainage<br>fixture units | Maximum develop length (feet) |     |     |     |      |     |     |      |     |     |     |
|----------|---------------------------|-------------------------------|-----|-----|-----|------|-----|-----|------|-----|-----|-----|
|          |                           | Diameter of vent (inches)     |     |     |     |      |     |     |      |     |     |     |
|          |                           | 1¼"                           | 1½" | 2"  | 2½" | 3"   | 4"  | 5"  | 6"   | 8"  | 10" | 12" |
| 1¼       | 2                         | 30                            |     |     |     |      |     |     |      |     |     |     |
| 1½       | 8                         | 50                            | 150 |     |     |      |     |     |      |     |     |     |
| 1½       | 10                        | 30                            | 100 |     |     |      |     |     |      |     |     |     |
| 2        | 12                        | 30                            | 75  | 200 |     |      |     |     |      |     |     |     |
| 2        | 20                        | 26                            | 50  | 150 |     |      |     |     |      |     |     |     |
| 2½       | 42                        |                               | 30  | 100 | 300 |      |     |     |      |     |     |     |
| 3        | 10                        |                               | 42  | 150 | 360 | 1040 |     |     |      |     |     |     |
| 3        | 21                        |                               | 32  | 110 | 270 | 810  |     |     |      |     |     |     |
| 3        | 53                        |                               | 27  | 94  | 230 | 680  |     |     |      |     |     |     |
| 3        | 84                        |                               | 25  | 86  | 210 | 620  |     |     |      |     |     |     |
| 4        | 43                        |                               |     | 35  | 85  | 250  | 980 |     |      |     |     |     |
| 4        | 140                       |                               |     | 27  | 65  | 200  | 750 |     |      |     |     |     |
| 4        | 320                       |                               |     | 23  | 55  | 170  | 640 |     |      |     |     |     |
| 4        | 530                       |                               |     | 21  | 50  | 150  | 580 |     |      |     |     |     |
| 5        | 190                       |                               |     |     | 28  | 82   | 320 | 990 |      |     |     |     |
| 5        | 490                       |                               |     |     | 21  | 63   | 250 | 760 |      |     |     |     |
| 5        | 940                       |                               |     |     | 18  | 53   | 210 | 670 |      |     |     |     |
| 5        | 1 400                     |                               |     |     | 16  | 49   | 190 | 590 |      |     |     |     |
| 6        | 500                       |                               |     |     |     | 33   | 130 | 400 | 1000 |     |     |     |
| 6        | 1 100                     |                               |     |     |     | 26   | 100 | 310 | 780  |     |     |     |
| 6        | 2 000                     |                               |     |     |     | 22   | 84  | 260 | 660  |     |     |     |
| 6        | 2 900                     |                               |     |     |     | 20   | 77  | 240 | 600  |     |     |     |
| 8        | 1 800                     |                               |     |     |     |      | 31  | 95  | 240  | 940 |     |     |
| 8        | 3 400                     |                               |     |     |     |      | 24  | 73  | 190  | 720 |     |     |
| 8        | 5 600                     |                               |     |     |     |      | 20  | 62  | 160  | 610 |     |     |
| 8        | 7 600                     |                               |     |     |     |      | 18  | 56  | 140  | 560 |     |     |
| 10       | 4 000                     |                               |     |     |     |      |     | 31  | 78   | 310 | 960 |     |
| 10       | 7 200                     |                               |     |     |     |      |     | 24  | 60   | 240 | 740 |     |
| 10       | 11 000                    |                               |     |     |     |      |     | 20  | 51   | 200 | 630 |     |
| 10       | 15 000                    |                               |     |     |     |      |     | 18  | 46   | 180 | 570 |     |
| 12       | 7 300                     |                               |     |     |     |      |     |     | 31   | 120 | 380 | 940 |
| 12       | 13 000                    |                               |     |     |     |      |     |     | 24   | 94  | 300 | 720 |
| 12       | 20 000                    |                               |     |     |     |      |     |     | 20   | 79  | 250 | 610 |
| 12       | 26 000                    |                               |     |     |     |      |     |     | 18   | 72  | 230 | 500 |
| 15       | 15 000                    |                               |     |     |     |      |     |     |      | 40  | 130 | 310 |
| 15       | 25 000                    |                               |     |     |     |      |     |     |      | 31  | 96  | 240 |
| 15       | 38 000                    |                               |     |     |     |      |     |     |      | 26  | 81  | 200 |
| 15       | 50 000                    |                               |     |     |     |      |     |     |      | 24  | 74  | 180 |

(\*) This Table does not apply to circuit, loop or sump vents.

**TABLE 5.5.B****MINIMUM DIAMETERS AND MAXIMUM LENGTHS OF CIRCUIT OR LOOP VENTS**

| Horizontal branch  |                        | Maximum developed length of vent (feet) |      |      |      |      |      |      |      |      |      |
|--------------------|------------------------|---|------|------|------|------|------|------|------|------|------|
| diameter<br>inches | slope<br>inch per foot | Diameter of vent (inches)               |      |      |      |      |      |      |      |      |      |
|                    |                        | 1¼"                                     | 1½"  | 2"   | 2½"  | 3"   | 4"   | 5"   | 6"   | 8"   | 10"  |
| 1¼                 | ¼                      | N.L. (1)                                |      |      |      |      |      |      |      |      |      |
|                    | ½                      | N.L.                                    |      |      |      |      |      |      |      |      |      |
| 1½                 | ¼                      | N.L.                                    | N.L. |      |      |      |      |      |      |      |      |
|                    | ½                      | N.L.                                    | N.L. |      |      |      |      |      |      |      |      |
| 2                  | ¼                      | 290                                     | N.L. | N.L. |      |      |      |      |      |      |      |
|                    | ½                      | 150                                     | 380  | N.L. |      |      |      |      |      |      |      |
| 2½                 | ¼                      | 96                                      | 240  | N.L. | N.L. |      |      |      |      |      |      |
|                    | ½                      | 49                                      | 130  | N.L. | N.L. |      |      |      |      |      |      |
| 3                  | ¼                      |   | 97   | 420  | N.L. | N.L. |      |      |      |      |      |
|                    | ½                      |   | 50   | 220  | N.L. | N.L. |      |      |      |      |      |
| 4                  | ⅛                      |   |      | 190  | N.L. | N.L. | N.L. |      |      |      |      |
|                    | ¼                      |   |      | 98   | 310  | N.L. | N.L. |      |      |      |      |
|                    | ½                      |   |      | 48   | 160  | 410  | N.L. |      |      |      |      |
| 5                  | ⅛                      |   |      |      | 190  | 490  | N.L. | N.L. |      |      |      |
|                    | ¼                      |   |      |      | 97   | 250  | N.L. | N.L. |      |      |      |
|                    | ½                      |   |      |      | 46   | 130  | N.L. | N.L. |      |      |      |
| 6                  | ⅛                      |   |      |      |      | 190  | N.L. | N.L. | N.L. |      |      |
|                    | ¼                      |   |      |      |      | 96   | 440  | N.L. | N.L. |      |      |
|                    | ½                      |   |      |      |      | 44   | 220  | N.L. | N.L. |      |      |
| 8                  | ⅛                      |   |      |      |      |      | 190  | N.L. | N.L. | N.L. |      |
|                    | ¼                      |   |      |      |      |      | 91   | 310  | N.L. | N.L. |      |
|                    | ½                      |   |      |      |      |      | 38   | 150  | 410  | N.L. |      |
| 10                 | ⅛                      |   |      |      |      |      |      | 190  | 500  | N.L. | N.L. |
|                    | ¼                      |   |      |      |      |      |      | 85   | 240  | N.L. | N.L. |
|                    | ½                      |   |      |      |      |      |      | 32   | 110  | N.L. | N.L. |
| 12                 | ⅛                      |   |      |      |      |      |      |      | 180  | N.L. | N.L. |
|                    | ¼                      |   |      |      |      |      |      |      | 79   | 420  | N.L. |
|                    | ½                      |   |      |      |      |      |      |      | 26   | 200  | N.L. |

(1) N.L. means "no limit"

**TABLE 5.5.C**  
**CAPACITY OF A SUMP PIT VENT**

| Rate of flow<br>(g.p.m.) |      | Maximum developed length of vent (feet)<br>diameter (in.) |        |      |      | Rate of flow<br>(g.p.m.) |      | Maximum developed length of vent (feet)<br>diameter (in.) |                 |     |      |
|--------------------------|------|---|--------|------|------|--------------------------|------|---|-----------------|-----|------|
| U.S.                     | CAN. | 2"  | 2 1/2" | 3"   | 4"   | U.S.                     | CAN. | 2"  | 2 1/2"          | 3"  | 4"   |
| 10                       | 8    | S.L.  | S.L.   | S.L. | S.L. | 150                      | 120  | 44  | 110             | 370 | S.L. |
| 20                       | 16   | S.L.  | S.L.   | S.L. | S.L. | 200                      | 160  | 20  | 60              | 210 | S.L. |
| 40                       | 32   | S.L.  | S.L.   | S.L. | S.L. | 250                      | 200  | 10  | 36              | 132 | S.L. |
| 60                       | 48   | 270   | S.L.   | S.L. | S.L. | 300                      | 240  | 10 <sup>a</sup>   | 22              | 88  | 380  |
| 80                       | 64   | 150   | 380    | S.L. | S.L. | 400                      | 320  | N.A.  | 10 <sup>a</sup> | 44  | 210  |
| 100                      | 80   | 97  | 250    | S.L. | S.L. | 500                      | 400  | N.A.  | N.A.            | 24  | 130  |

N.L. — No limits  
N.A. — Not applicable  
<sup>a</sup> For a length less than 10 feet (10')

## **DIVISION VI WATER SUPPLY SYSTEM**

### **§6.1. Arrangement of piping**

#### **6.1.1. Hot and cold faucets :**

(1) Every water supply system shall be designed, installed and used so as to prevent waste of water.

(2) Every fixture supplied with separate hot and cold water controls shall have the hot water control on the left and the cold on the right.

(3) At the joints of interconnection between hot and cold supply piping system to individual fixtures, appliances or devices, provision shall be made to prevent flow between the piping systems.

#### **6.1.2. Slope :**

(1) A water supply system shall be graded or pitched so that any part of the system can be drained.

(2) The piping shall be drained through valves or cocks located at low points.

#### **6.1.3. Water service pipe :**

(1) Every water service pipe shall be provided with a shut-off valve and a drip valve located inside the building, as close as possible to the point the water service enters but as far as the valve is protected from frost. The drip valve shall allow the part of the water supply system located inside the building to drain completely.

(2) When the size of the water service pipe is 1 inch (25 mm) or less, a stop-and-waste cock may be substituted to the valves required in subsection 1.

(3) Where a building is supplied by 2 separate water service pipes at different pressures, no connection shall be permitted between these 2 services.

#### **6.1.4. Valve on riser :**

(1) Every riser that extends through more than 2 stories shall be provided with shut-off and drain valves at the source of supply to the riser.

(2) A shut-off valve shall be installed at the top of each water supply down feed pipe from a booster system.

**6.1.5. Water closets :** The supply to every water closet shall be provided with a shut-off valve except in a one-family dwelling.

**6.1.6. Dwelling unit :** Shut-off valves shall be installed in a dwelling unit or in a suite in a motel or hotel as may be necessary to ensure that when the supply to one dwelling unit or suite is shut-off the supply to the rest of the building is not interrupted.

#### **6.1.7. Other buildings :**

(1) Except for a dwelling unit, motel or hotel, the supply to every fixture or device shall be provided with a shut-off valve.

(2) However, one shut-off valve may control the supply to a group of fixtures that are in the same room except for water closets subject to section 6.1.5.

**6.1.8. Water tank :** Every pipe that is supplied from a water tank shall be provided with a shut-off valve located close to the tank.

#### **6.1.9. Pressurized hot water tank :**

(1) Any pressurized hot-water tank supply pipe shall be equipped with a stop valve.

(2) Pressurized hot-water tanks shall be equipped with a drain valve at the bottom.

#### **6.1.10. Cock for exterior supply :**

(1) Exterior supplies shall be protected against freezing.

(2) Every pipe that passes through an exterior wall to supply water to the exterior of the building shall be provided with a frost-proof hydrant or a stop-and-waste cock located inside the building and close to the wall.

#### **6.1.11. Pressure relief valve :**

(1) A pressure relief valve as described in section 2.9.4 shall be provided on every domestic hot water tank not governed by the Act respecting pressure vessels, and other legislation (S.Q., 1979, c. 75 ; after consolidation : An Act respecting pressure vessels, R.S.Q., c. A-20.01) ; this valve should have a relieving capacity equal or greater to the maximum allowable heat input of the tank.

(2) A hot water tank not governed by the Act respecting pressure vessels shall also be equipped with :

(a) a temperature relief valve with a temperature sensing element located within the top 6 inches (152 mm) of the tank to keep the maximum temperature of the water in the tank at 210° F (99° C) ; or

(b) a device that :

- i. is designed to shut off the supply of electricity or fuel to the tank ;
- ii. is not connected to and operates independent of the thermostatic control that determines the temperature of the water in the tank ; and
- iii. is located and maintained on or within the top 6 inches (152 mm) of the tank so that the maximum temperature of the water in the tank shall not exceed 210° F (99° C).

(3) Every tank equipped as specified in paragraph *b* of subsection 2 shall bear the information in a clearly visible location that it is so equipped.

(4) A combined temperature and pressure relief valve may be used where subsections 1 and 2 are complied with.

(5) Every pipe that conveys water from a temperature relief, pressure relief or a combined temperature and pressure relief valve installed on a hot water tank shall :

- (a) have a diameter equal to or greater than the diameter of the outlet of the valve ;
- (b) terminate as prescribed in paragraph *c* of subsection 1 of section 4.4.1 ; and
- (c) be made of metal or in any other material allowed by the Code.

(6) No shut-off valve or other obstruction shall be installed on the pipe between the tank and the relief valves.

**6.1.12. Accessibility :** Valves, water-heaters and domestic hot water tanks shall be readily accessible.

**6.1.13. Air-chambers — Water hammer arresters :**

(1) Air chambers, water hammer arresters or similar approved devices shall be installed at the top of each riser.

(2) Except for a water closet equipped with a flush tank, an air chamber shall be installed at the top of each riser or vertical supply pipe. The diameter of air chambers shall not be less than the diameter of the riser or pipe served by the air chamber, and their minimum length shall be 6 inches (152 mm), if less than 12 inches (305 mm). In length, the air chamber shall be at least 2 pipes sizes larger than the riser or pipe served.

The upper opening of the air chamber shall be closed by an appropriate female cap.

(3) Where air chambers are installed in conjunction with spring-action or quick-closing valves and taps, they shall be 2 pipes sizes larger and in case the chamber becomes water-logged the air shall be restored by :

- (a) a stop-and-waste valve and an air valve ; or
- (b) any other appropriate device ;

which shall be accessible.

(4) Where approved water hammer arresters are substituted to air chambers, the manufacturer's specifications shall be followed as to location and method of installation.

## *§6.2. Protection from contamination*

### **6.2.1. Cross connection :**

(1) Water supply systems shall be protected against any danger of contamination by back-siphonage or back flow.

(2) Cross connections shall be prohibited in a water supply system.

(3) Water used for cooling of equipment or other processes shall not be returned to the potable water system.

(4) A water supply pipe other than in a flush tank shall not be submerged in waste water that is contained in the tank of fixture served.

### **6.2.2. Cleaning of system :**

(1) A water supply system shall be thoroughly cleaned before the system is put into operation.

(2) The system shall be flushed with clean potable water until no dirty water appears at the points of outlet.

(3) When a municipal by-law so provides, a water supply system may be disinfected by a water-chlorine solution containing at least 50 parts per million of chlorine or any other solution approved by a municipal by-law.

(4) After the solution has been allowed to stand for 24 hours, the system shall be flushed with clean potable water.

(5) The allowed standing time may be decreased to 3 hours if the concentration of the chlorine solution is 200 parts of chlorine per million parts of water.

The degree of concentration of the water-chlorine solution shall not exceed 200 p.p.m. and the standing time shall not be less than 3 hours.

(6) The procedure shall be repeated if it is shown by an examination that contamination still persists in the system.

### **6.2.3. Air gap and protection devices :**

(1) A potable water system shall be protected against contamination due to backflow and back siphonage at each outlet by means of an air gap or where an air gap cannot be provided, by means of a vacuum-breaker, a backflow preventer or by any other method or device in accordance with the requirements of this Subdivision and Table 6.2.A.

(2) For a risk of contamination not specified in Table 6.2.A, protection of the system is established by taking into account that required in Table 6.2.A for a similar danger.

(3) The air gap or the critical level of a backsiphonage preventer shall be above the flood level rim of the fixture or of its overflow or the highest level the water can reach.

(4) When all other inlets are open and the outlet is closed, the overflow of a tank or vat shall maintain the water level at a distance above the top of the overflow that does not exceed :

- (a) one-half the required air gap ; or
- (b) the size of the inlet where a back siphonage preventer is installed.

**6.2.4. Hose-connection type vacuum breaker :** A faucet for the connection of a hose shall be permanently protected by a hose-connection type vacuum breaker unless it is already protected by another approved backflow protector or vacuum breaker.

### **6.2.5. Atmospheric type vacuum breaker :**

(1) An atmospheric type vacuum breaker shall be installed on the downstream side of a faucet, stop valve or of a control valve so that it is not subject to water pressure except when the faucet or valve are open.

(2) This vacuum breaker shall be installed on a supply pipe so that its critical level is at a distance not less than 4 times the diameter of the supply pipe and not less than 6 inches (152 mm) above the flood level rim except for those cases where the minimum distance shall be :

- (a) 1 inch (25 mm) above the overflow of a flush tank ;
- (b) 12 inches (300 mm) above the highest sprinkler of a lawn sprinkler system.

(3) When the critical level of an atmospheric type vacuum breaker is not indicated, its lowest part must be considered as its critical level.

(4) This vacuum breaker shall be used where it is not subject to backflow pressures.

### **6.2.6. Pressure type vacuum breaker :**

(1) When a vacuum breaker is subject to continual pressure, a pressure type vacuum breaker shall be used.

(2) This vacuum breaker shall be installed at least 12 inches (300 mm) above the flood level rim of the fixture.

(3) This vacuum breaker shall not be used to protect the supply of a fixture liable to cause backflow pressures.

**6.2.7. Superior pressure principle backflow preventer :** When a water supply pipe is connected to a device which may be subjected to a backflow pressure in excess of atmospheric, the pipe shall be protected by a superior pressure principle backflow preventer.

### **6.2.8. Double check valve backflow preventer or reduced pressure principle backflow preventer :**

(1) A double check valve or reduced pressure principle backflow preventer shall be used as specified in Table 6.2.A to protect a water supply system or part of such system against backflow in the system, fixture or equipment where the backflow pressure may be greater than the supply pressure.

(2) The installation of a double check valve or reduced pressure principle backflow preventer on a drinking water supply pipe does not cover the obligation to install vacuum breakers, backflow preventers or air gaps at all other points required under the Code.

### **6.2.9. Barometric loop :**

(1) No connection shall be made in a barometric loop.

(2) For the purpose of this Code, a barometric loop is considered as a non-potable water line.

(3) A barometric loop shall not be used where it may be subject to backflow pressure in excess of atmospheric pressure.

**6.2.10. Standpipe system :**

(1) A water supply system shall be provided, at each point of connection to the standpipe system with an assembly of check valves placed between 2 gate valves unless the standpipe is controlled by an approved air valve of an approved type by an alarm check valve equipped with a pressure pump.

(2) No connection for domestic use shall be made on a standpipe system.

**6.2.11. Location of vacuum breakers and backflow preventers :** A vacuum breaker or backflow preventer shall be accessible and located where it can function normally. It shall be kept continually in good working order.

**6.2.12. By-pass piping :** No by-pass piping or other device capable of reducing the efficiency of a vacuum breaker on a backflow preventer shall not be installed in a water supply system.

**TABLE 6.2.A**  
**PROTECTION OF POTABLE WATER**

| <i>Supply or connections to</i>  | <i>Vacuum breaker</i>       |                         |                      | <i>Backflow preventers</i>              |                                |  | <i>Air gap</i> | <i>Remarks</i> |
|--|-----------------------------|-------------------------|----------------------|---|--------------------------------|--|----------------|----------------|
|  | <i>Hose-connection type</i> | <i>Atmospheric type</i> | <i>Pressure type</i> | <i>Superior pressure principle type</i> | <i>Double-check valve type</i> | <i>Reduced pressure-principle type</i> |                |                |
|  | 1                           | 2                       | 3                    | 4                                       | 5                              | 6                                      | 7              | 8              |
| Slaughter-house  |                             |                         |                      |   |                                | x                                      | x              |                |
| Watering place (animals)   |                             |                         | x                    | x                                       | x                              | x                                      | x              |                |
| Fixtures for processing, washing, heating and cooking of food or drink |                             | x                       | x                    | x                                       | x                              | x                                      | x              |                |
| Clinical, hydrotherapeutic, therapeutic and radiological equipment     |                             |                         | x                    | x                                       | x                              | x                                      | x              |                |



| Column                                 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8             |
|--|---|---|---|---|---|---|---|---------------|
| Shampoo, soap and detergent applicator |   |   | x | x | x | x | x |               |
| Aquarium                               |   | x | x | x | x | x | x |               |
| Aspirator                              |   |   | x | x | x | x | x |               |
| Steam cookers                          |   |   |   | x | x | x | x |               |
| Bedpan washer                          |   | x | x | x | x | x | x |               |
| Tank:<br>— submerged inlet tank        |   | x | x | x | x | x | x |               |
| — plating tank                         |   |   |   |   | x | x | x |               |
| Bidet                                  |   | x | x | x | x | x | x |               |
| Water hose                             | x |   |   |   |   |   |   |               |
| Commercial laundry                     |   |   |   |   | x | x | x |               |
| Standpipe system                       |   |   |   |   |   |   |   | See<br>6.2.10 |
| Photograph developing room             |   |   | x | x | x | x | x | See<br>6.2.9  |

| Column                                       | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8            |
|--|---|---|---|---|---|---|---|--------------|
| Boiler                                       |   |   |   | x | x | x | x |              |
| Exhaust condenser                            |   |   |   | x | x | x | x |              |
| Dental unit or cuspidor<br>— controlled flow |   |   | x | x | x | x | x |              |
| — non controlled flow                        |   | x | x | x | x | x | x |              |
| Photograph developing                        |   |   | x | x | x | x | x | See<br>6.2.9 |
| Cup beverage vending machine                 |   |   | x | x | x | x | x |              |
| Heat exchanger                               |   |   |   |   | x | x | x |              |
| Cup sink (laboratory)                        |   | x | x | x | x | x | x |              |
| Hospital centre                              |   |   |   |   |   | x | x |              |
| Laboratory                                   |   |   | x | x | x | x | x | See<br>6.2.9 |
| Hairdressing lavatory                        |   |   | x | x | x | x | x |              |
| Car-wash                                     |   |   |   | x | x | x | x |              |

| Column   | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--|---|---|---|---|---|---|---|---|
| Automatic washer machine                       |   | x | x | x | x | x | x |   |
| Dish washer                                    |   | x | x | x | x | x | x |   |
| Mobile housing (water outlet)                  | x |   |   | x | x | x | x |   |
| Pressure cooker                                |   |   |   |   | x | x | x |   |
| Mobile home park                               |   |   |   | x | x | x | x |   |
| Swimming pool<br>— supplied with<br>water hose | x |   |   |   |   |   |   |   |
| — supplied with a<br>tank                      |   |   | x | x | x | x | x |   |
| — directly connected                           |   |   |   |   | x | x | x |   |
| Disposal unit (cleaning of)                    |   |   | x | x | x | x | x |   |
| Water outlet                                   | x | x | x | x | x | x | x |   |
| Oil refinery                                   |   |   |   |   |   | x | x |   |

| Column  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|
| Floor drain with flush water                  |   | x | x | x | x | x | x |   |
| Non-potable water system<br>(connection to a) |   |   |   |   |   |   | x |   |
| Atmospheric pressure tank                     |   | x | x | x | x | x | x |   |
| Pressurized tank                              |   |   |   | x | x | x | x |   |
| Flush tank                                    |   | x | x | x | x | x | x |   |
| Heating coils or<br>cooling coils             |   | x | x | x | x | x | x |   |
| Flushometer valve                             |   | x | x | x | x | x | x |   |
| Private source of<br>potable water            |   |   |   |   |   |   | x |   |
| Boiling type sterilizer                       |   |   |   |   |   |   | x |   |
| Pressure sterilizer                           |   |   | x | x | x | x | x |   |

| Column   | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--|---|---|---|---|---|---|---|---|
| Lethal substance (danger of contamination from a . . . ) |   |   |   |   |   |   | x |   |
| Sprinklers system<br>— control flow                      |   |   | x | x | x | x | x |   |
| — non-control flow                                       |   | x | x | x | x | x | x |   |
| — with chemical products                                 |   |   |   |   |   |   | x |   |
| Heating or cooling system                                |   |   |   | x | x | x | x |   |
| Vacuum system  |   |   | x | x | x | x | x |   |
| Autopsy and embalming table                              |   |   | x | x | x | x | x |   |
| Dye-works  |   |   |   | x | x | x | x |   |
| Drainage piping  |   |   |   |   |   |   | x |   |
| — Manufacturers of mixed fertilizers                     |   |   |   |   |   | x | x |   |

| Column                                      | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|
| — eat packing company                       |   |   |   |   |   | x | x |   |
| — saw mills                                 |   |   |   |   |   | x | x |   |
| — chemical and chemical products industries |   |   |   |   |   | x | x |   |
| — water works                               |   |   |   |   |   |   | x |   |

Recommended protection devices are marked with an "X" and the degree of protection increases from left to right. The choice of device is made in relation to conditions of use and the manufacturer's recommendations.

### §6.3. Tanks

**6.3.1. Support of tank :** Every tank shall be supported independent of the piping that is connected to it.

**6.3.2. Protection of non-pressurized tank :** Every tank that is not under pressure shall be provided with :

(a) a cover that prevents the entrance of foreign matter ;

(b) an overflow of a diameter conform to Table 6.3.A and connected as specified in section 4.2.2 for a storage tank ; the overflow outlet shall be covered by an appropriate corrosion resistant screen ; and

(c) a valved drain pipe located at its lowest point and not smaller in size than shown in Table 6.3.B.

**6.3.3. Water supply pipe for a non pressurized tank :** The water supply for a non pressurized tank shall be :

(a) controlled by a floating valve or other approved automatic supply device installed so as to prevent the water from overflowing ; and

(b) protected by an air space or where an air gap cannot be provide by a vacuum breaker as recommended in subsection 3 of section 6.2.3 and in section 6.2.5 as the case may be.

### 6.3.4. Pressurized water tank :

(1) A pressurized water tank shall be protected against the siphonage of its contents by means of a back-siphonage protector in accordance with Subdivision 6.2.

(2) In the case of a pressurized water tank (water-heater), this tank must be protected against the siphonage of its contents by means of a valve for this purpose.

**TABLE 6.3.A**  
**OVERFLOW PIPES FOR WATER SUPPLY TANKS**

| Maximum capacity of water supply line (G.P.M.) |             | Minimum inside diameter of overflow pipe (inches) |
|--|-------------|---|
| Canadian                                       | U.S.        |   |
| 0 - 40   | 0 - 50      | 2   |
| 41 - 80  | 51 - 100    | 2½  |
| 81 - 165                                       | 101 - 200   | 3   |
| 166 - 335                                      | 201 - 400   | 4   |
| 336 - 585                                      | 401 - 700   | 5   |
| 586 - 835                                      | 701 - 1 000 | 6   |
| over 835                                       | over 1 000  | 8   |

**TABLE 6.3.B**  
**DRAIN PIPES FOR WATER TANKS**

| Tank capacity (gallon) |               | Minimum diameter of drain pipe (inches) |
|------------------------|---------------|---|
| Canadian               | U.S.          |   |
| 0 - 625                | 0 - 750       | 1                                       |
| 626 - 1 250            | 751 - 1 500   | 1½                                      |
| 1 251 - 2 500          | 1 501 - 3 000 | 2                                       |
| 2 501 - 4 165          | 3 001 - 5 000 | 2½                                      |
| 4 166 - 6 250          | 5 001 - 7 500 | 3                                       |
| over 6 250             | over 7 500    | 4                                       |

### §6.4. Size and capacity of pipes

#### 6.4.1. Fixture supply pipe :

(1) The diameter of a water supply pipe shall conform to Table 6.4.A.

(2) The diameter of a water supply pipe shall not be less than ¼ inch (6,3 mm). A water supply pipe of ¼ inch (6,3 mm) in diameter shall not be longer than 30 inches (762 mm).

(3) A water supply pipe shall not be bent, or otherwise buckled so as to reduce its original size.

#### 6.4.2. Capacity and pressure of a water supply system :

(1) The capacity of every water supply system shall be sufficient to provide at every supply opening the positive flow pressure required in Table 6.4.A.

Water supply systems may be sized according to the developed length and the peak water supply demand of the system by one of the two methods given in Schedule A.

(2) Every water service pipe shall have a capacity not less than the peak demand flow and a diameter not less than ¾ of an inch (19 mm). The shut-off valve required in subsection 1 of section 6.1.3 shall be of the same diameter as the water service pipe.

(3) The capacity of every water supply pipe shall be not less than the flow that will flush the fixture and keep it in a sanitary condition.

(4) The water pressure of a water service pipe near its entrance to the building shall not exceed 75 p.s.i. Where that pressure exceeds 75 p.s.i. an approved pressure reducing valve with pressure gauge shall be installed at the entrance of the water service to the building and adjusted to limit the flow pressure to no more than 75 p.s.i. and to maintain at the highest fixture a pressure of not less than 15 p.s.i.

(5) Whenever water pressure is insufficient to provide flow pressures at fixture outlets as required in Table 6.4.A and the probable peak demand flow, a pressure tank or booster pump shall be installed.

(6) A low-pressure cut-off valve shall be installed on the suction line of a booster pump system to prevent the creation of a vacuum or negative pressure.

(7) A water supply system shall be designed for the average pressure at the nearest hydrant. When the pressures fluctuate the system shall be designed from the minimum pressure available.

#### 6.4.3. Determination of peak demand :

(1) The peak demand of a water supply system in supply fixture units shall be determined from Table 6.4.A, based on the numbers and kinds of fixtures installed.

It may also be estimated in gallons per day (g.p.d.), from Table A.1 of Schedule A, based on the total number of persons in the occupancy involved.

(2) Conversion of supply fixture units in gallons per minute and *vice-versa* may be made by referring to Table A.2 of Schedule A.

(3) The supply demand of heating, air conditioning, refrigeration and standpipe systems shall be added to the total demand of the fixtures or the daily requirements of the occupancy involved.

#### 6.4.4. Pressure losses :

(1) The static pressure loss in pounds per square inch, due to the drop in feet between the highest fixture and the street main level is computed at 0,434 per foot of drop.

(2) The loss due to pipe friction may be determined by referring to Tables A.3, A.4, A.5, A.6 and A.7 of Schedule A.

#### 6.4.5. Hot water :

(1) All fixtures designed and intended for use with hot water, shall be supplied with hot water. The fixtures marked with an asterisk in Table 6.4.A shall be supplied with hot water and cold water.

(2) Hot water supply systems may be sized by the same methods as used for cold water systems and given in Schedule A.

(3) Referring to Table 6.4.A, the hot water supply demand may be taken as ¾ of the total supply fixture unit value.

(4) The developed length used for the sizing of a hot water supply system shall be measured between the valve located at the entrance of the building and the more distant fixture supplied.

(5) Hot water supply systems in buildings of 4 storeys or more, or of a developed length exceeding 100 feet (30,5 m) shall be of the return circulation type.

**TABLE 6.4.A**  
**FIXTURE WATER SUPPLY PIPES**

| Fixtures (1)   | Supply valves         | Minimum size (2) | Minimum flow pressure | Minimum flow rate (at point of discharge) G.P.M. |                 | Total supply demand in supply fixture units (3) |        |
|--|-----------------------|------------------|-----------------------|--|-----------------|---|--------|
|  |                       |                  |                       | U.S.   | Can.            | Private   | Public |
| Bathroom group of fixtures*  | W.C. with flush tank  |                  |                       |  |                 | 6   | —      |
| Bathroom group of fixtures*  | W.C. with flushometer |                  |                       |  |                 | 8   | —      |
| Bathtub*   | Faucets               | ½"               | 8 p.s.i.              | 4 g.p.m.   | 3½ g.p.m.       | 2   | 4      |
| Clothes washer*  |                       | ½"               | 15 p.s.i.             | 3 g.p.m.   | 2½ g.p.m.       | 3   | —      |
| Dishwasher*  |                       | ½"               | 15 p.s.i.             | 3 g.p.m.   | 2½ g.p.m.       | 3   | —      |
| Drinking fountain  | Quick-closing faucet  | ¾"               | 15 p.s.i.             | ¾ g.p.m.   | ¾ g.p.m.        | —   | 1      |
| Hose bib, wall hydrant (50 feet hose)                                    | Faucets               | ½"               | 15 p.s.i.             | 5 g.p.m.   | 4 g.p.m.        |   |        |
| Kitchen sink (domestic)*   | Faucets               | ½"               | 8 p.s.i.              | 3 g.p.m.   | 2½ g.p.m.       | 2   | —      |
| Kitchen sink (commercial)*   | Faucets               | ¾"               | 8 p.s.i.              | 3 g.p.m.   | 2½ g.p.m.       | —   | 4      |
| Laundry tray*  | Faucets               | ½"               | 8 p.s.i.              | 4 g.p.m.   | 3½ g.p.m.       | 3   | —      |
| Service sink*  | Faucets               | ½"               | 8 p.s.i.              | 3 g.p.m.   | 2½ g.p.m.       | —   | 3      |
| Service sink*  | Flushometer           | ¾"               | 15 p.s.i.             | 15 g.p.m.  | 12½ g.p.m.      | —   | 5      |
| Shower (1 head)*   | Combined valve        | ½"               | 8 p.s.i.              | 4 g.p.m.   | 3½ g.p.m.       | 2   | 4      |
| Urinal   | Flush tank            | ½"               | 8 p.s.i.              | 3 g.p.m.   | 2½ g.p.m.       | —   | 3      |
| Urinal   | Flushometer           | ¾"               | 15 p.s.i.             | 15 g.p.m.  | 12½ g.p.m.      | —   | 5      |
| Washbasin*   | Faucets               | ¾"               | 8 p.s.i.              | 2 g.p.m.   | 1¾ g.p.m.       | 1   | 2      |
| Washbasin*   | Quick-closing faucet  | ¾"               | 8 p.s.i.              | 2½ g.p.m.  | 2 g.p.m.        | —   | 2      |
| Water closet   | Flushtank             | ¾"               | 8 p.s.i.              | 3 g.p.m.   | 2½ g.p.m.       | 3   | 5      |
| Water closet   | Flushometer           | 1"               | 15 p.s.i.             | 15 à 35 g.p.m.                                   | 12½ à 29 g.p.m. | 6   | 10     |
| FIXTURES not listed in this table, and of which the supply pipe size is: |                       | ¾"               |                       |  |                 | 1   | 2      |
|  |                       | ½"               |                       |  |                 | 2   | 4      |
|  |                       | ¾"               |                       |  |                 | 3   | 6      |
|  |                       | 1"               |                       |  |                 | 6   | 10     |

(1) The fixtures marked with an asterisk shall be supplied with both cold and hot water.

(2) The minimum sizes for hot water and cold water supply pipes are the same.

(3) For fixtures with both hot and cold water supplies, the weights for maximum separate demands may be taken as ¾ of the total supply fixture unit value.

(4) The pressure in a standpipe system shall conform to the standards of the National Fire Protection Association.



## DIVISION VII NON-POTABLE WATER SYSTEM

### §7.1. Identification of piping

#### 7.1.1. Identification markings :

(1) Water supply piping from a source of supply other than the municipal waterworks shall be identified so as to conform with section 2.1.4.

(2) The identification markings shall be permanent, distinct and easily recognized and the paint shall be maintained in good condition at all times, so as to keep its distinctive and conspicuous colour.

### §7.2. Location of piping

**7.2.1. Location of pipe :** Non-potable water piping shall not be located :

- (a) where food is prepared, handled or stored ;
- (b) above food-handling table or equipment ; or
- (c) above a potable water supply or storage tank.

**7.2.2. Location of outlets :** An outlet from a non-potable water system shall not be located where it can discharge into :

- (a) a fixture into which an outlet from a potable water system is discharged ; or
- (b) a fixture that is used for a purpose related to the preparation, handling or dispensing of food, drink or products that are intended for human consumption.

**7.2.3. Accessibility of piping :** A non-potable water system piping shall be kept in such a way as to be visible at all times and over all its sections.

The inspector may request that tests be carried out to make sure that non-potable water does not run into the lines of the potable water supply system.

## DIVISION VIII HOSPITAL CENTRE PLUMBING

### §8.1. Fixtures

**8.1.1. Cleansing and disinfection of bedpans :** Flush rim clinic sinks, bedpan washers and other similar fixtures shall be provided for the disposing of bedpan contents and the cleansing and disinfection of bedpans in soiled utility rooms.

#### 8.1.2. Clinic sinks and service sinks :

(1) Clinic sinks shall not be considered as substitutes for, nor shall they be used as janitor's service sinks.

(2) Janitor's service sinks shall not be used as clinic sinks for the disposal of fecal matter and other human waste.

**8.1.3. Ice making machines :** No machine for manufacturing ice nor any fixture or device for the handling or storage of ice shall be located in a soiled utility room serving a clinic sink or a bedpan washer.

#### 8.1.4. Sterilizers :

(1) It shall be unlawful to descale, clean or otherwise submit the interior of sterilizers, stills or similar equipment if connected to the water or drainage system.

(2) Pressure sterilizers shall display the data plate in a location clearly visible at all times.

(3) All sterilizer piping, devices and controls necessary for the operation of sterilizers shall be accessible at all times for inspection and maintenance.

(4) Steam supplies to sterilizers shall be drained to prevent any excess moisture from reaching the sterilizer. The condensate drainage from the steam supply shall be indirectly discharged by gravity in the drainage system.

(5) Steam condensate return from sterilizers shall not be connected to pressure or vacuum return systems ; only gravity returns shall be acceptable. The connection of the steam condensate return to the drainage system shall not be made over the fixture.

(6) Pressure sterilizers shall be equipped with an acceptable means of condensing and cooling the exhaust steam vapors. Nonpressure sterilizers shall be equipped with an acceptable device which will automatically control the vapors in a manner so as to confine them within the vessel. The steam vessel shall be provided with a relief valve with the discharge outlet pipe terminated outside without causing nuisance and in accordance with section 5.4.4.

(7) The combustion appliance or equipment of a sterilizer shall conform to the Installation Code for natural gas burning appliances and equipment as adopted and rendered obligatory by the Regulation respecting gas and public safety (c. D-10, r.4).

### 8.1.5. Protection :

(1) Control valves, vacuum outlets and other devices which protrude from a wall of an operating, emergency, recovery, examining, or delivery room, or in a corridor and other locations shall not interfere with the transportation of patients.

(2) When necessary to install control valves, vacuum outlets and other devices at a low elevation safety precautions shall be taken to protect patients and staff.

(3) In mental hospital centres, special consideration shall be given to piping. Devices, fittings, plumbing fixtures shall not represent a danger for the patients. In such institutions, no pipes or traps shall be exposed and fixtures shall be substantially bolted through walls.

### §8.2. Drainage

**8.2.1. Ice making machine drains :** Any drain serving an ice storage chest or box shall discharge over an indirect waste receptor separate from all other waste fixtures. Each terminal shall discharge through an air gap above the receptor, in accordance with section 4.4.3.

**8.2.2. Clinic sink and bedpan washer :** Bedpan washers and clinic sinks shall be connected to the soil pipe system and ventilated in accordance with the requirements applicable to water closets except that additional local vents are compulsory for bedpan washers.

### 8.2.3. Sterilizer wastes :

(1) All sterilizers shall be provided with individual and separate indirect wastes, with air gaps of not less than twice the diameter of the waste tailpiece. The upper rim of the receptor, funnel, or basket type waste fitting shall not be less than 2 inches (51 mm) below the vessel on piping, whichever is lower, except as provided in subsections 3 and 5. A P trap shall be installed on the discharge side of and immediately below the indirect waste connection serving each sterilizer.

(2) The floor of a room where a sterilizer is cancelled or recessed, in whole or in part, must be drained by a floor drain.

(3) The floor drain required in subsection 2 must be of not less than 3 inches (76 mm). The sterilizer drain must then be connected immediately below the water seal of the floor drain and the indirect drain, and the trap required in subsection 1 may be omitted.

(4) The drains that do not include more than 3 sterilizers may drain in a same trap, provided that the common drain and trap are of an adequate size. The trap must be located immediately below the indirect waste and the developed length of each of the drains must not exceed 8 feet (2,5 m). The changes in direction shall not be more than 45°.

(5) A trap with a minimum water seal of 3 inches (76 mm) shall be provided in a bedpan steamer drain located between the fixture and the indirect waste connection.

(6) Except when an exhaust condenser is used, a pressure sterilizer chamber drain may be connected to the exhaust drip tube before terminating at the indirect waste connection. If a vapor trap is used, it shall be designed and installed to prevent moisture being aspirated into the sterilizer chamber. The jacket steam condensate return, if not connected to a gravity steam condensate return, shall be separately and indirectly wasted.

If necessary to cool a high temperature discharge, a cooling receiver, trapped on its discharge side, may serve as the fixture trap.

(7) The drain from the condenser shall be installed with an indirect waste as prescribed in this Code. If condensers are used on pressure sterilizers, the chamber drain shall have a separate indirect waste connection.

(8) All water sterilizer drains, including tank, valve leakage, condenser, filter and cooling, shall be installed with indirect waste.

(9) The pressure instrument washer-sterilizer chamber drain and overflow may be interconnected. Also, they may be interconnected with the condensers. The indirect waste shall follow the provision set forth in this Code.

### 8.2.4. Aspirators :

(1) In operating rooms, emergency rooms, recovery rooms, delivery rooms, examining rooms, autopsy rooms or other locations, the discharge from any aspirator shall be indirectly connected to the drainage system and its water supply shall be protected with a bottle or similar trap installed on the suction line.

(2) Vacuum system stations shall be located so that the receptacles are visible and readily accessible.

(3) Vacuum systems shall be provided with 2 receptacles equipped with an overflow preventive device, at each vacuum outlet station.

(4) Vacuum systems shall assure continuous service. Central disposal systems equipped with collecting and control tanks shall provide for draining and cleaning of the tanks while the system is in operation. In hospital centres or like institutions having emergency power provisions, the system shall be capable of remaining in service during the use of emergency power. The exhausts from a vacuum pump used in connection with a vacuum (fluid suction) system shall discharge separately to the outer atmosphere above the roof, without causing a nuisance.

(5) The waste from a central vacuum (fluid suction) system of the disposal type and which is connected to the drainage system whether the disposal be by the barometric loop, collection tanks or bottles, shall be directly connected to the sanitary drainage system through a trapped waste.

(6) The piping of a central vacuum (fluid suction) system shall be of corrosion resistant material having a smooth interior surface. No branch shall be less than  $\frac{1}{2}$  inch (13 mm) for one outlet and sized according to the number of vacuum outlets, and no main shall be less than 1 inch (25 mm). The pipe sizing shall be increased according to the manufacturer's recommendation as stations are increased. All piping shall be provided with adequate and accessible cleanout facilities on mains and branches, and shall be accessible for inspection, maintenance, and replacements.

(7) The waste pipe of an aspirator shall not be longer than 12 inches (305 mm).

**8.2.5. Condensate drains :** The lowest point of a condensate riser shall be provided with a condensate drain. The condensate drain shall be trapped with either a P trap or a running trap with a cleanout. The condensate drain trap shall be flushed and resealed by the discharge of a refrigerator or a drinking fountain or by a trap primer. The condensate drain and trap shall be located above the lowest floor level of the building.

**8.2.6. Radioactive materials :** All radioactive materials shall be disposed of in a manner so as to create no hazard to operation and maintenance personnel of the institution or to the public. Radioactive materials shall absolutely not be discharged to the drainage system, as specified in Subdivision 4.7.

### §8.3. Venting

**8.3.1. Vent material :** Material for local vents serving bedpan washers and sterilizer vent serving sterilizer as required in section 8.2.2 shall be sufficiently rust proof, erosion and corrosion resistant to withstand intermittent wetting and drying from steam vapors, to withstand the distilled water solvent action of the steam vapors and to withstand frequent and immediate changes of temperatures.

**8.3.2. Vent connections :** Connections between local vents serving bedpan washers or sterilizer vents serving sterilizing fixture, and normal venting system of a plumbing system, are prohibited. Furthermore, only one type of fixture shall be served by a given vent.

### 8.3.3. Venting of bedpan washers :

(1) Bedpan washers shall be vented to the outer atmosphere above the roof by means of one or more local vents. The local vent for a bedpan washer shall be not less than a 2 inches (51 mm) diameter pipe.

(2) Where bedpan washers are located above each other on more than one floor, a local vent stack may be installed to receive the local vent on the various floors. Not more than 3 bedpan washers shall be connected to a 2 inches (51 mm) local vent stack, 6 to a 3 inches (76 mm) local vent stack, and 12 to a 4 inches (102 mm) local vent stack. In multiple installations, the connections between a bedpan washer local vent and a local vent stack shall be made by use of a T or sanitary T-Y drainage fittings, installed in an upright position.

(3) The bottom of the local vent stack, except when serving only one bedpan washer, shall be drained by means of a trapped and vented waste connection to the drainage system. The trap and waste pipe shall be the same size as the local vent stack. A local vent serving a single bedpan washer may drain to the fixture served.

(4) A water supply of not less than  $\frac{1}{4}$  inch (6,3 mm) minimum tubing shall be :

- (a) taken from the flush supply of each bedpan washer on the discharge or fixture side of the vacuum breaker ;
- (b) trapped to form not less than a 3 inch (76 mm) seal ;
- (c) connected to the local vent stack on each floor ;
- (d) installed so as to provide a supply of water to the local vent stack for cleansing and drain trap seal maintenance each time a bedpan washer is flushed ; and
- (e) protected against backflows.

### 8.3.4. Venting of sterilizers :

(1) The trap of a sterilizer shall be vented and the minimum size of a sterilizer vent shall be 1½ inches (38 mm).

(2) Multiple installations of sterilizers shall have their vent connections to the sterilizer vent stack made by means of inverted Y fittings. Such vent connections shall be accessible for inspection and maintenance.

(3) The connections between the sterilizer vent and the exhaust openings or sterilizer vent stack shall be designed and installed to drain to the funnel or basket-type indirect waste fitting. In multiple installations, the sterilizer vent stack shall be drained separately to the lowest sterilizer funnel or basket-type indirect waste fitting or receptor.

### 8.3.5. Sterilizer vent stack sizes :

(1) The minimum size of a sterilizer vent serving a bedpan steamer shall be 1½ inches (38 mm). In multiple installations, the vent stack shall be sized according to Table 8.3.A.

(2) The minimum size of a sterilizer vent stack shall be 2 inches (51 mm) when serving a utensil sterilizer, and 1½ inches (38 mm) when serving an instrument sterilizer. Combinations of boiling type sterilizer vent connections shall conform to Table 8.3.A.

### 8.3.6. Pressure sterilizer vent stack sizes :

(1) Pressure sterilizer vent stacks shall be 1½ inches (38 mm) minimum ; those serving combinations of pressure sterilizer exhaust connections shall be sized according to Table 8.3.B.

(2) The minimum size of a sterilizer vent stack serving an instrument washer-sterilizer, shall be 2 inches (51 mm). Not more than 2 sterilizers shall be installed on a 2 inch (51 mm) stack, and not more than 4 on a 3 inch (76 mm) stack.

**TABLE 8.3.A**

**VENT STACK SIZES FOR STERILIZERS**

| Stack size<br>(in inches) | Number of connections of<br>various sizes permitted |
|---------------------------|---|
| 1½                        | 1 or 0  |
| 2                         | 2 or 1  |
| 2                         | 1 and 1   |
| 3                         | 4 or 2  |
| 3                         | 2 and 2   |
| 4                         | 8 or 4  |
| 4                         | 4 and 4   |

**TABLE 8.3.B**

**VENT STACK SIZES FOR PRESSURE STERILIZERS**

| Stack size<br>(in inches) | Number of connections<br>of various sizes permitted |       |       |     |
|---------------------------|---|-------|-------|-----|
|                           | ¾"  | 1"    | 1¼"   | 1½" |
| 1½                        | 3 or  | 2 or  | 1     |     |
| 1½                        | 2 and   | 1     |       |     |
| 2                         | 6 or  | 3 or  | 2 or  | 1   |
| 2                         | 3 and   | 2     |       |     |
| 2                         | 2 and   | 1 and | 1     |     |
| 2                         | 1 and   | 1     |       | 1   |
| 3                         | 15 or   | 7 or  | 5 or  | 3   |
| 3                         |   | 1 and | 2 and | 2   |
| 3                         | 1 and   | 5 and |       | 1   |

### §8.4. Water supply

**8.4.1. Water service pipe :** All hospital centres or other medical care establishments shall have dual services installed in a manner to provide an uninterrupted supply of water in case of a water main break.

### 8.4.2. Hot water heater and tanks :

(1) The hot water heating equipment shall have sufficient capacity to supply hospital centres fixtures, kitchens and laundries properly and at recommended temperatures.

(2) Where direct fired hot water heaters are used, they shall be of an approved high pressure type.

(3) Submerged steam heating coils should be of copper or stainless steel.

(4) Storage tanks shall be fabricated of noncorrosive metal or be lined with noncorrosive metal.

### 8.4.3. Hot water supply system :

(1) Hot water distributing pipes and risers shall be run from the hot water storage tank to a point directly below the highest fixture at the end of the branch.

(2) In a hospital centre of 4 storeys or more, each riser shall be circulated.

(3) Each water distributing pipe, riser or branch to a group of fixtures shall be valved.

**8.4.4. Water supply system protection :** The water supply system of a hospital centre shall be protected against any danger of contamination in accordance with Subdivision 6.2.

**8.4.5. Water closet and clinic sink supply :** No jet or water supplied orifices, except those supplied by the flush connection, shall be located in or connected with a water closet bowl or clinic sink, except that an acceptable bidet installation shall not be prohibited.

**8.4.6. Condensate trap :**

(1) The water supply used for flushing and resealing a condensate trap shall discharge through an air gap not less than twice the diameter of the supply pipe.

(2) The water supply pipe of a condensate drain trap primer shall not be less than ½ inch (13 mm) in diameter.

**8.4.7. Valve leakage diverter :** Each water sterilizer which may be filled with water through directly connected piping, shall be equipped with an acceptable leakage diverter or bleed-line on the water supply control valve to indicate and conduct any leakage of unsterile water away from the sterile zone.

#### §8.5. Oxygen systems

**8.5.1. Installation :** Where oxygen systems are installed, they shall conform to the requirements of the National Fire Protection Association, contained in the standards 56A Standard for the Use of Inhalation Anesthetics (Flammable and Non-Flammable) and 56B Standard for Inhalation Therapy.

### DIVISION IX SWIMMING POOLS AND PUBLIC BATHS

#### §9.1. Location and layout

**9.1.1. Plans :**

(1) The plumbing system in a public pool must not be installed without the required installation permit.

(2) Detailed plans drawn in accordance with section 1.3.1 shall be forwarded to the board of examiners.

#### §9.2. Drainage

**9.2.1. Swimming pool drain :** A swimming pool drain shall be indirectly connected to a drainage system, preferably to the storm drain when there is a separating system. Such drain may be connected directly to a seepage pit where there is no public sewer.

**9.2.2. Indirect connection :** The indirect connection of a swimming pool to a drainage system shall be made :

(a) through a receptor if the flow rate of the filter washing pump exceeds 100 U.S. G.P.M. ;

(b) through a funnel type drain equipped with a deep water trap if the flow rate of the pump does not exceed 100 U.S. G.P.M. However, the diameter of the trap and the diameter of the drain shall conform to Tables 4.11.B and 4.11.C. The indirect drain of a swimming pool shall be situated at least 4 feet (1,2 m) above the water level at the inlet to the trap.

**9.2.3. Receptor :**

(1) The capacity of the receptor shall be calculated with respect to the flow rate of the pump or to the diameter of the drain as the case may be, but not less than 64 cubic feet (1,8 m³).

(2) The receptor shall :

(a) be equipped with a trap ; and

(b) be connected to a drainage system of sufficient capacity.

(3) The discharge line of a pump used to drain a swimming pool shall be indirectly connected to the receptor.

**9.2.4. Diameter :** The diameter of the piping in the drainage system of a swimming pool shall be determined as set forth in section 4.11.4.

**9.2.5. Flow control regulation :** When a swimming pool is drained by gravity, the outlet flow of the tank shall be controlled by a globe valve.

**9.2.6. Drain outlet :**

(1) The drain outlet shall :

(a) be effectively screened ;

(b) be located so as to drain the pool completely ; and

(c) not be less than 2 inches (51 mm) in diameter.

(2) The opening area of the screen shall not be less than 4 times the area of the discharge pipe.

(3) An air gap of not less than 6 inches (152,4 mm) shall be provided between the flood level rim of the receptor or of the indirect drain as the case may be, and the end of the pool drain pipe.

**9.2.7. Runway :** The runway of a pool shall be drained by floor drains installed at the rate of one for every 500 square feet (46,4 m<sup>2</sup>) of area. Two drains shall not be more than 30 feet (9,14 m) apart. However, the runway of an outdoor pool may be drained by gravity to the outside of its perimeter. In any case the runway shall have a slope of at least 0,5% and at most 2%.

**9.2.8. Runway drain :** Runway drains shall be indirectly connected to the drainage system of the pool.

**9.2.9. Septic tank :** No waste water from any swimming pool shall discharge into a septic tank.

### §9.3. Waste supply

#### 9.3.1. Protection :

(1) In any swimming pool, no connection shall be allowed between the water supply system and the drainage system, the seepage pit or the disinfection system.

(2) The water supply piping for a swimming pool shall be protected against any danger of contamination in accordance with Subdivision 6.2.

### SCHEDULE A

(ss. 6.4.2, 6.4.3, 6.4.4 and 6.4.5)

#### CAPACITY OF WATER SUPPLY SYSTEMS

**A-1. Sizing procedure :** After the water supply peak demand, pressure losses and the developed length of a water supply system have been determined, it may be sized by either one of the two methods in this Schedule.

**A-2. Water supply peak demand :** Where it has not been possible to determine the water supply peak demand of water supply system in supply fixture units as specified in section 6.4.3, it may be estimated in gallons per day depending on the number of occupants and the type of occupancy of the building and according to the data of Table A.1. The conversion of supply fixtures units into gallons per minute (g.p.m.) and vice versa may be done in Table A.2.

#### A-3. Pressure losses :

(1) The pressure losses of a system is the sum of the pressure losses :

(a) due to the pipe drop between the highest fixture and the water main as prescribed in subsection 1 of section 6.4.4 ; and

(b) in a disk type meter, as expressed graphically in Table A-6.

(2) The maximum permissible loss of pressure is the difference between the available pressure as defined in subsection 7 of section 6.4.2, and the sum of the loss of pressure in the system and the flow pressure required at the highest fixture, as specified in subsection 1 of section 6.4.2.

#### A-4. Developed length :

(1) The developed length of a water supply system shall be measured between the meter or the valve located at the entrance and the farthest fixture.

(2) The equivalent length of pipe is the sum of the following values :

(a) the developed length, as defined in subsection 1 ; and

(b) the losses of pressure through fittings, valves, devices, tanks, water-heaters, converted to feet of equivalent length of pipe in Table A-7.

#### A-5. Size of a water supply system :

(1) **General method :** The size of the different parts of a water supply system may be determined as follows :

(a) the water supply peak demand shall be converted to gallons per minute (g.p.m.) of flow rate ;

(b) the total permissible loss of pressure expressed in pounds per square inch (p.s.i.) shall be divided by the equivalent length of pipe, then multiplied by 100 to obtain the permissible loss of pressure per 100 feet of pipe ;

(c) the size of the components of the water supply system shall be determined according to its flow rate and the permissible loss of pressure per 100 feet in the following charts :

i. Table A.3, for smooth pipe such as copper, brass, lead or plastic ;

ii. Table A.4, for fairly rough pipe such as cast iron, iron or galvanized steel ; and

iii. Table A.5, for rough pipe such as modified or partially replaced existing cast iron, iron or galvanized steel pipe ;

(d) the water velocity in the system should not exceed 10 feet per second ;

(e) when the highest fixture is not supplied through a flushometer valve while another fixture which is so controlled is located at a lower point in the system, the flow pressure of 15 p.s.i. ; required at this fixture shall be added to its height multiplied by 0.434 as specified in subsection 1 of section 6.4.4. If this total is less than the addition of the flow pressure required at the highest fixture and the loss of pressure due to its elevation, the highest value shall be used in sizing the system.

(2) **Abbreviated method :**

(a) The size of the different parts of a water supply system with flush tanks and of a developed length of no more than 200 feet and a water supply peak demand of less than 200 supply fixture units, may be determined in Table A.8, according to the pressure in the system as set forth.

(b) Before using Table A.8 :

i. the pressure in the system shall be determined by subtracting from the available pressure as defined in subsection 7 of section 6.4.2, the losses of pressure in the meter and due to the difference of levels between the water supply of the highest fixture and the connection to the water main, as respectively indicated in Table A.6 and subsection 1 of section 6.4.4 ;

ii. the developed length of the system in feet shall be measured between the meter or the valve located at the entrance and the furthest fixture ; and

iii. the water supply demand of the system shall be estimated in supply fixture units in Table 6.4.A.

(c) The size of the different parts of a water supply system with flush valves and of a developed length of no more than 200 feet, and a water supply demand of less than 200 supply fixture units may also be determined in Table A.8, as specified in paragraphs *a* and *b* provided that the water supply peak demand of the system be increased for each flush valve beginning with the furthest as follows :

|                             |                           |
|-----------------------------|---------------------------|
| 1 <sup>st</sup> flush valve | 40 supply fixture units ; |
| 2 <sup>nd</sup> flush valve | 30 supply fixture units ; |
| 3 <sup>rd</sup> flush valve | 20 supply fixture units ; |
| 4 <sup>th</sup> flush valve | 15 supply fixture units ; |
| 5 <sup>th</sup> flush valve | 10 supply fixture units . |

For more than 5 flush valves, 10 supply fixture units for each flush valve shall be added to the water supply peak demand.

(d) Where 5 flush valves or more are installed in a system, the water supply peak demand shall be increased by half the supply fixture units mentioned above. Full values shall be added for less than 5 flush valves.

**A-6. Hot water :**

(1) Hot water supply pipe shall be sized in the same manner as cold water supply pipe except that :

(a) the water supply demand of fixtures supplied with hot water shall be determined according to the data of Table 6.4.A, as  $\frac{3}{4}$  of the total supply fixture unit value ; and

(b) the calculation shall be made with the total developed length of the system and not only of hot water pipe.

(2) Where the water supply peak demand may not be determined in supply fixture units, as specified in subsection 1, it may be estimated in gallons per day (g.p.d.) according to the number of occupants and the type of occupancy of the building, as shown in Table A.9.

(3) The heating capacity of a hot water heater can be determined by means of Table A.10.

**TABLE A.1**
**DAILY WATER REQUIREMENTS BASED ON BUILDING OCCUPANCY**

| Type of occupancy  | Remarks   | Minimum quantity of water per person per day in U.S. gallons                 |
|--|---|--|
| Airports   |   | 3 to 5/passenger   |
| Auditoriums  |   | 5/seat   |
| Bars, cocktail-lounges, etc.   |   | 20/seat  |
| Bathrooms  | With bathtubs only  | 10/person  |
| Boarding houses  | Water supply demand to be added   | 50/person<br>10/non-resident   |
| Bowling alleys   |   | 75/alley   |
| Building under construction  | Temporary   | 50/person  |
| Camping grounds  | With w.c.'s and showers   | 25/person  |
| Camps  | Without boarding<br>With boarding   | 15/person<br>40/person   |
| Churches   |   | 3/seat   |
| Dance-halls  |   | 2/seat   |
| Drive-in theaters  |   | 5/car space  |
| Factories (1)  | Without shower<br>With showers  | 15/employee<br>35/employee   |
| Hospital centres   | Excluding staff residence   | 200/bed  |
| Hotels   | With private baths<br>Without private bath  | 60/person<br>50/person   |
| Industrial buildings   | Without shower<br>With showers  | 15/employee<br>35/employee   |
| Institutions other than hospitals  | With permanent residents  | 100/bed  |
| Luxury residences and estates  |   | 125/person   |
| Meeting rooms  |   | 2/seat   |
| Mobile home parks  | Without service center<br>With service center   | 150/mobile home<br>175/person  |
| Motels   | Without efficiency<br>With efficiency   | 80/person<br>100/person  |
| Movie theaters   |   | 5/seat   |
| Multiple family dwellings  |   | 60/person  |
| Office buildings   |   | 15/employee  |
| Picnic grounds   | With toilet rooms<br>With showers and toilet rooms with flushing devices  | 5/person<br>10/person  |
| Restaurants  | Open 24 hours a day<br>Regular<br>Curb service<br>Autoroute (thruway) service, 24 hours a day<br>Water supply demand to be added for bar  | 50/seat<br>35/seat<br>50/car<br>70/seat<br>10/seat                           |
| Rooming houses   |   | 40/person  |
| Schools  | Without cafeteria, gymnasium or shower<br>With cafeteria but without gymnasium or shower<br>With cafeteria, gymnasium and showers<br>Boarding included<br>Water supply demand to be added | 15/student<br>20/student<br>25/student<br>75/boarder<br>15/employee, teacher |
| Self-service laundries   |   | 400/cloth-washer   |
| Service stations   |   | 10/self service, or<br>1 000 1st. service space<br>500 additional space      |
| Shopping centers   | Without restaurant or laundry   | 0.1/square foot  |
| Single family dwellings  | Permanent occupancy<br>Seasonal occupancy   | 75/person<br>50/person   |
| Social clubs   |   | 100/resident<br>25/non-resident  |
| Stores   |   | 400/toilet room  |
| Swimming pools and bath-houses   |   | 10/person  |
| Taverns  |   | 20/seat  |
| Theaters   |   | 5/seat   |
| Remark (1).- This water supply demand takes no account of the industrial processes used. |   |  |



**TABLE A.2****WATER SUPPLY DEMAND  
CONVERSION OF SUPPLY FIXTURE UNITS TO U.S. G.P.M.\***

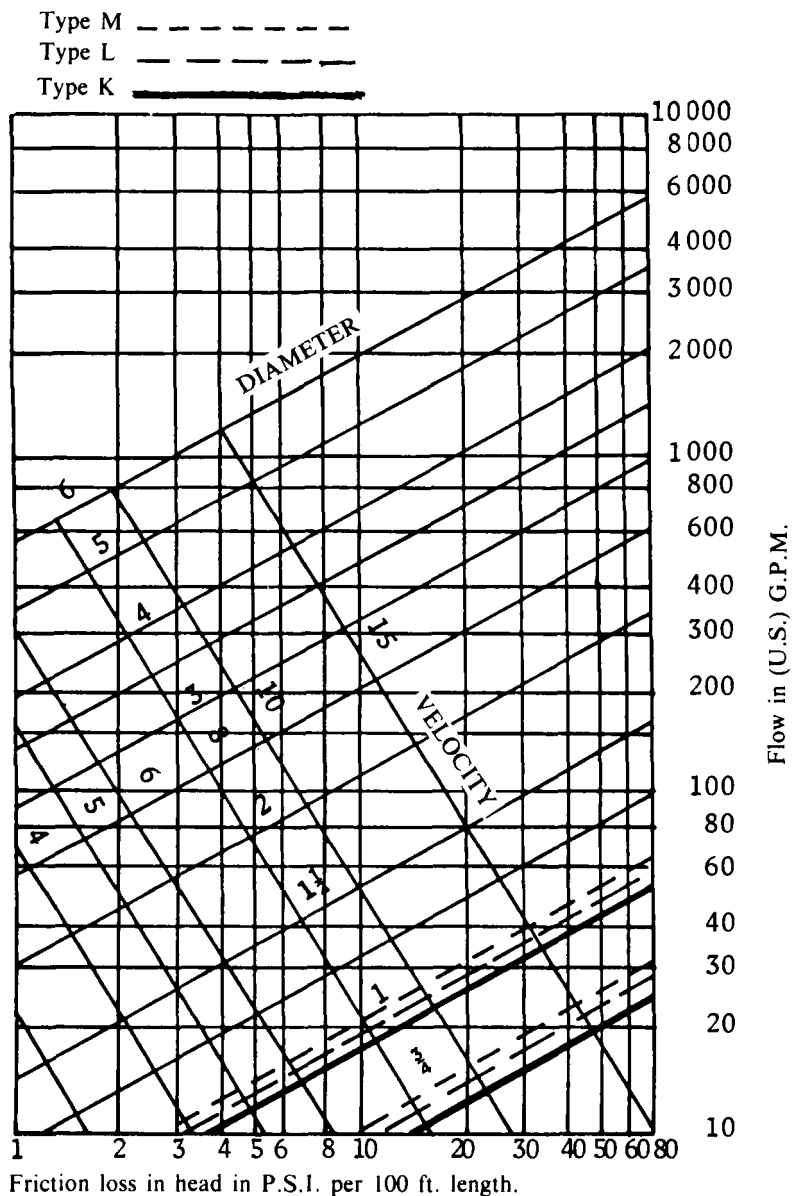
| Water supply demand in supply fixture units | Flushometers (predominantly) g.p.m.*<br>U.S. gallons per minute | Flush tanks (predominantly) g.p.m.* |
|---|---|-------------------------------------|
| 5   | 22  | 4                                   |
| 10  | 27  | 8                                   |
| 20  | 35  | 14                                  |
| 30  | 42  | 20                                  |
| 40  | 46  | 24                                  |
| 50  | 51  | 28                                  |
| 60  | 54  | 32                                  |
| 88  | 64  | 40                                  |
| 124   | 74  | 48                                  |
| 160   | 81  | 56                                  |
| 236   | 98  | 72                                  |
| 300   | 108   | 85                                  |
| 400   | 127   | 106                                 |
| 470   | 135   | 118                                 |
| 500   | 143   | 124                                 |
| 600   | 157   | 143                                 |
| 660   | 162   | 152                                 |
| 700   | 170   | 161                                 |
| 800   | 183   | 178                                 |
| 850   | 189   | 185                                 |
| 900   | 197   | 195                                 |
| 1 000                                       | 208   | 208                                 |
| 1 060                                       | 216   | 216                                 |
| 1 280                                       | 243   | 243                                 |
| 1 510                                       | 270   | 270                                 |
| 1 990                                       | 324   | 324                                 |
| 2 480                                       | 378   | 378                                 |
| 2 990                                       | 432   | 432                                 |

\*U.S. gallons per minute

**TABLE A.3**
**PRESSURE LOSS OF WATER**

(smooth pipe)

Code for 1" and 3/4" diameters



*N.B.:* For materials other than cooper, use same curve as for type L.

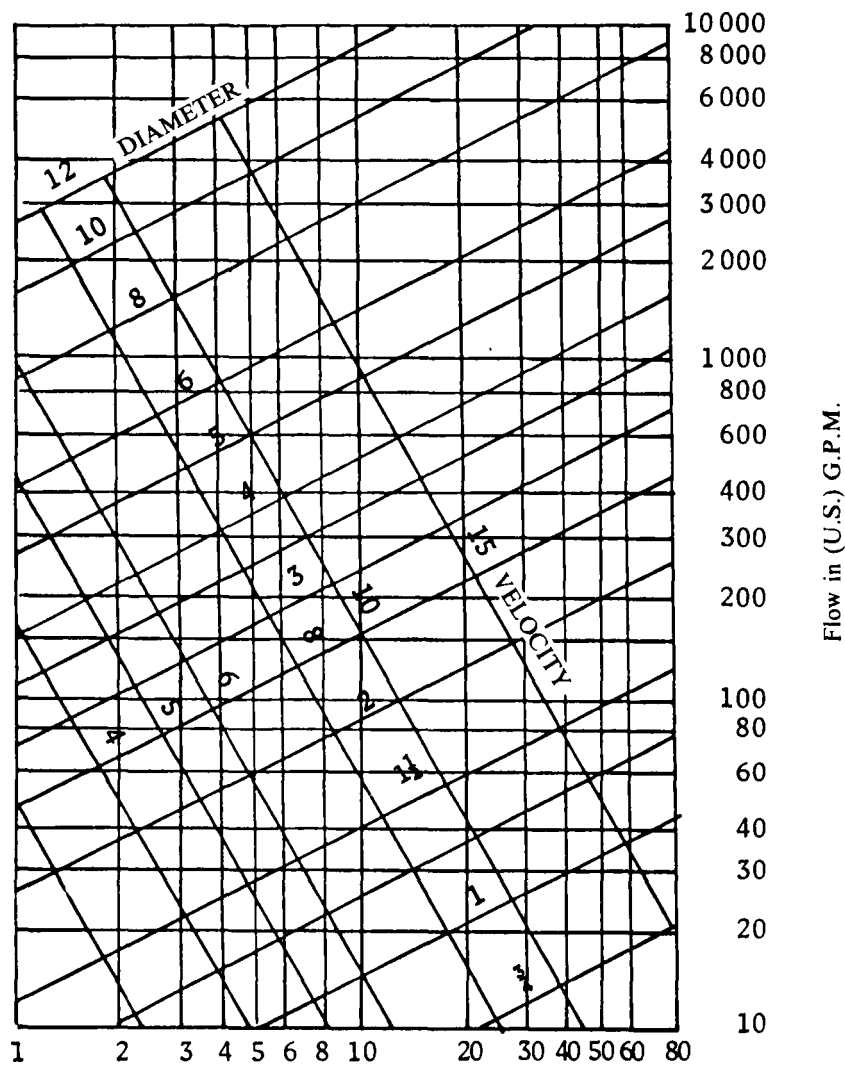
— Diameters are expressed in inches

— Velocities are expressed in feet per second.

TABLE A.4

## PRESSURE LOSS OF WATER

(fairly rough pipe)

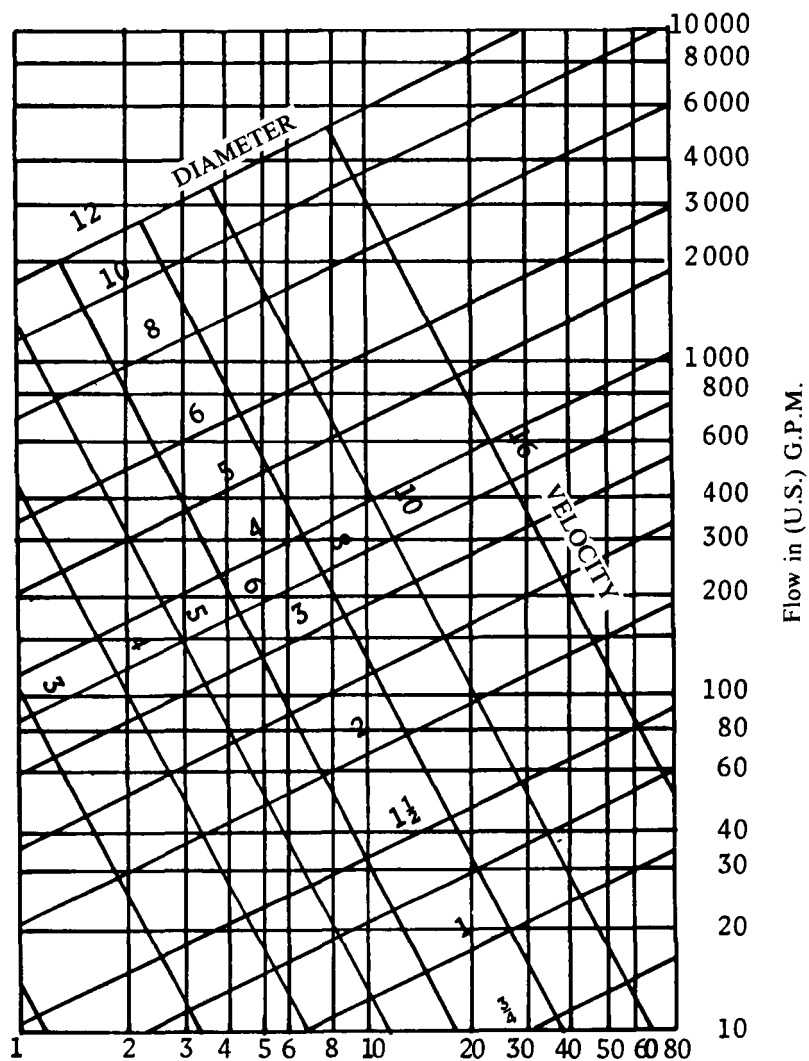


Friction loss in head in P.S.I. per 100 ft. length.

N.B. : — Diameters are expressed in inches

— Velocities are expressed in feet per second.

**TABLE A.5**  
**PRESSURE LOSS OF WATER**  
(rough pipe)



Friction loss in head in P.S.I. per 100 ft. length.

*N.B.* :— Diameters are expressed in inches  
— Velocities are expressed in feet per second.

TABLE A.6

PRESSURE LOSS PER SQUARE INCH (P.S.I.)  
IN DISK TYPE METERS IN GALLONS (U.S.) PER MINUTE

| Flow | Size of meter in inches |     |      |     |     |     |     |     |
|------|-------------------------|-----|------|-----|-----|-----|-----|-----|
|      | ½                       | ¾   | 1    | 1½  | 2   | 3   | 4   | 6   |
| 4    | 1,0                     |     |      |     |     |     |     |     |
| 5    | 1,6                     |     |      |     |     |     |     |     |
| 6    | 2,2                     |     |      |     |     |     |     |     |
| 7    | 3,0                     | 1,1 |      |     |     |     |     |     |
| 8    | 4,0                     | 1,4 |      |     |     |     |     |     |
| 9    | 5,0                     | 1,7 |      |     |     |     |     |     |
| 10   | 6,1                     | 2,1 |      |     |     |     |     |     |
| 15   | 14                      | 5,0 | 2,0  |     |     |     |     |     |
| 20   |                         | 8,8 | 3,5  | 1,0 |     |     |     |     |
| 30   |                         | 19  | 3,0  | 2,3 |     |     |     |     |
| 40   |                         |     | 14,0 | 4,0 | 1,6 |     |     |     |
| 50   |                         |     | 22   | 6,2 | 2,4 |     |     |     |
| 60   |                         |     |      | 9,0 | 3,6 |     |     |     |
| 70   |                         |     |      | 12  | 4,9 | 1,3 |     |     |
| 80   |                         |     |      | 16  | 6,2 | 1,7 |     |     |
| 90   |                         |     |      | 20  | 8,0 | 2,0 |     |     |
| 100  |                         |     |      |     | 10  | 2,5 | 1,0 |     |
| 120  |                         |     |      |     | 14  | 3,7 | 1,3 |     |
| 140  |                         |     |      |     | 20  | 5,1 | 2,0 |     |
| 160  |                         |     |      |     |     | 6,2 | 2,4 |     |
| 180  |                         |     |      |     |     | 8,1 | 3,3 |     |
| 200  |                         |     |      |     |     | 10  | 4,0 | 1,0 |
| 250  |                         |     |      |     |     | 16  | 6,1 | 1,7 |
| 300  |                         |     |      |     |     | 23  | 9,0 | 2,3 |
| 350  |                         |     |      |     |     |     | 13  | 3,0 |
| 400  |                         |     |      |     |     |     | 16  | 4,0 |
| 500  |                         |     |      |     |     |     | 25  | 6,1 |
| 600  |                         |     |      |     |     |     |     | 9,0 |
| 700  |                         |     |      |     |     |     |     | 13  |
| 800  |                         |     |      |     |     |     |     | 16  |
| 900  |                         |     |      |     |     |     |     | 20  |

**TABLE A.7**  
**PRESSURE LOSS**

| Pressure loss through valves and threaded fittings (in feet of equivalent length of pipe) |              |              |          |         |            |             |             |
|---|--------------|--------------|----------|---------|------------|-------------|-------------|
| Diameter  | elbow<br>90° | elbow<br>45° | coupling | T (tee) | gate-valve | globe valve | angle valve |
| 3/8   | 1            | 0,6          | 1,5      | 0,3     | 0,2        | 8           | 4           |
| 1/2   | 2            | 1,2          | 3        | 0,6     | 0,4        | 15          | 8           |
| 3/4   | 2,5          | 1,5          | 4        | 0,8     | 0,5        | 20          | 12          |
| 1   | 3            | 1,8          | 5        | 0,9     | 0,6        | 25          | 15          |
| 1 1/4   | 4            | 2,4          | 6        | 1,2     | 0,8        | 35          | 18          |
| 1 1/2   | 5            | 3            | 7        | 1,5     | 1,0        | 45          | 22          |
| 2   | 7            | 4            | 10       | 2       | 1,3        | 55          | 28          |
| 2 1/2   | 8            | 5            | 12       | 2,5     | 1,6        | 65          | 34          |
| 3   | 10           | 6            | 15       | 3       | 2          | 80          | 40          |
| 3 1/2   | 12           | 7            | 18       | 3,6     | 2,4        | 100         | 50          |
| 4   | 14           | 8            | 21       | 4,0     | 2,7        | 125         | 55          |
| 5   | 17           | 10           | 25       | 5       | 3,3        | 140         | 70          |
| 6   | 20           | 12           | 30       | 6       | 4          | 165         | 80          |

| Pressure loss through valves and "T" fittings (in psi) |      |      |       |        |        |      |      |
|--|------|------|-------|--------|--------|------|------|
| Gallons per minute                                     | 3/8" | 3/4" | 1"    | 1 1/4" | 1 1/2" | 2"   | 3"   |
| 10   | 1,35 | 0,64 | 0,18  | 0,08   |        |      |      |
| 20   | 5,38 | 2,54 | 0,77  | 0,31   | 0,14   |      |      |
| 30   | 12,1 | 5,72 | 1,62  | 0,69   | 0,33   | 0,10 |      |
| 40   |      | 10,2 | 3,07  | 1,23   | 0,58   | 0,18 |      |
| 50   |      | 15,9 | 4,49  | 1,92   | 0,91   | 0,28 |      |
| 60   |      |      | 6,46  | 2,76   | 1,31   | 0,40 |      |
| 70   |      |      | 8,79  | 3,76   | 1,78   | 0,55 | 0,10 |
| 80   |      |      | 11,5  | 4,90   | 2,32   | 0,72 | 0,13 |
| 90   |      |      | 14,5  | 6,21   | 2,94   | 0,91 | 0,16 |
| 100  |      |      | 17,94 | 7,67   | 3,63   | 1,12 | 0,21 |
| 120  |      |      | 25,8  | 11,0   | 5,23   | 1,61 | 0,30 |
| 140  |      |      | 35,2  | 15,0   | 7,12   | 2,20 | 0,41 |
| 150  |      |      |       | 17,2   | 8,16   | 2,52 | 0,47 |
| 160  |      |      |       | 19,6   | 9,30   | 2,92 | 0,54 |
| 180  |      |      |       | 24,8   | 11,8   | 3,62 | 0,68 |
| 200  |      |      |       | 30,7   | 14,5   | 4,48 | 0,84 |
| 225  |      |      |       | 38,8   | 18,4   | 5,67 | 1,06 |
| 250  |      |      |       | 47,9   | 22,7   | 7,00 | 1,31 |
| 275  |      |      |       |        | 27,4   | 7,70 | 1,59 |
| 300  |      |      |       |        | 32,6   | 10,1 | 1,88 |

(U.S.-G.P.M.)

| Pressure loss in special fixtures and fittings (in feet of equivalent length of pipe) |      |        |    |        |
|---|------|--------|----|--------|
| Description   | 1/2" | 3/4"   | 1" | 1 1/4" |
| 30 — Gal. Vertical Hot-water tank   | 4    | 17     | 56 |        |
| 30 — Gal. Horizontal Hot-water tank   | 1,2  | 5      | 16 |        |
| Water metres (no valves included)   |      |        |    |        |
| 3/8" with 1/2" connections  | 6,7  | 28     | 90 |        |
| 3/8" with 3/4" connections  | 4,8  | 20     | 64 |        |
| 3/4" with 1/4" connections  | 3,4  | 14     | 45 |        |
| 1" with 1" connections  |      | 9      | 30 | 115    |
| 1 1/4" with 1" connections  |      | 4,4    | 14 | 54     |
| Water softener  | —    | 50-200 | —  | —      |

**TABLE A.8**  
**WATER PIPE AND METER SIZES FOR FLUSH TANK SYSTEMS**

| Pipe sizes            |                            | Water supply demand (supply fixture units) |      |      |      |      |     |
|-----------------------|----------------------------|--|------|------|------|------|-----|
|                       |                            | Pressure range — 30 to 45 psi.             |      |      |      |      |     |
| water<br>service pipe | water<br>distributing pipe | Maximum allowable developed length in feet |      |      |      |      |     |
|                       |                            | 40   | 60   | 80   | 100  | 150  | 200 |
| ¾"                    | ½"                         | 6  | 5    | 4    | 4    | 3    | 2   |
| ¾"                    | ¾"                         | 18   | 16   | 14   | 12   | 9    | 6   |
| ¾"                    | 1"                         | 29   | 25   | 23   | 21   | 17   | 15  |
| 1"                    | 1"                         | 36   | 31   | 27   | 25   | 20   | 17  |
| 1"                    | 1¼"                        | 54   | 47   | 42   | 38   | 32   | 28  |
| 1½"                   | 1¼"                        | 90   | 68   | 57   | 48   | 38   | 32  |
| 1½"                   | 1½"                        | 151  | 124  | 105  | 91   | 70   | 57  |
| 2"                    | 1½"                        | 210  | 162  | 132  | 110  | 80   | 64  |
| 1½"                   | 2"                         | 220  | 205  | 190  | 176  | 155  | 138 |
| 2"                    | 2"                         | 372  | 329  | 292  | 265  | 217  | 185 |
| 2"                    | 2½"                        | 445  | 418  | 390  | 370  | 330  | 300 |
|                       |                            | Pressure range — 46 to 60 psi.             |      |      |      |      |     |
| water<br>service pipe | water<br>distributing pipe | Maximum allowable developed length in feet |      |      |      |      |     |
|                       |                            | 40   | 60   | 80   | 100  | 150  | 200 |
| ¾"                    | ½"                         | 9  | 8    | 7    | 6    | 5    | 4   |
| ¾"                    | ¾"                         | 27   | 23   | 19   | 17   | 14   | 11  |
| ¾"                    | 1"                         | 44   | 40   | 36   | 33   | 28   | 23  |
| 1"                    | 1"                         | 60   | 47   | 41   | 36   | 30   | 25  |
| 1"                    | 1¼"                        | 102  | 87   | 76   | 67   | 52   | 44  |
| 1½"                   | 1¼"                        | 168  | 130  | 106  | 89   | 66   | 52  |
| 1½"                   | 1½"                        | 270  | 225  | 193  | 167  | 128  | 105 |
| 2"                    | 1½"                        | 360  | 290  | 242  | 204  | 150  | 117 |
| 1½"                   | 2"                         | 380  | 360  | 340  | 318  | 272  | 240 |
| 2"                    | 2"                         | 570  | 510  | 470  | 430  | 368  | 318 |
| 2"                    | 2½"                        | 680  | 640  | 610  | 580  | 535  | 500 |
|                       |                            | Pressure range — over 60 psi.              |      |      |      |      |     |
| water<br>service pipe | water<br>distributing pipe | Maximum allowable developed length in feet |      |      |      |      |     |
|                       |                            | 40   | 60   | 80   | 100  | 150  | 200 |
| ¾"                    | ½"                         | 11   | 9    | 8    | 7    | 6    | 5   |
| ¾"                    | ¾"                         | 34   | 28   | 24   | 22   | 17   | 13  |
| ¾"                    | 1"                         | 63   | 53   | 47   | 42   | 35   | 30  |
| 1"                    | 1"                         | 87   | 66   | 55   | 48   | 38   | 32  |
| 1"                    | 1¼"                        | 140  | 126  | 108  | 96   | 74   | 62  |
| 1½"                   | 1¼"                        | 237  | 183  | 150  | 127  | 93   | 74  |
| 1½"                   | 1½"                        | 366  | 311  | 273  | 240  | 186  | 154 |
| 2"                    | 1½"                        | 490  | 395  | 333  | 275  | 220  | 170 |
| 1½"                   | 2"                         | *380                                       | *380 | *380 | *380 | 370  | 335 |
| 2"                    | 2"                         | *690                                       | 670  | 610  | 560  | 478  | 420 |
| 2"                    | 2½"                        | *690                                       | *690 | *690 | *690 | *690 | 650 |

(\*) Maximum allowable load on meter

**TABLE A.9**
**MAXIMUM DAILY REQUIREMENTS FOR HOT WATER IN (US) G.P.M.**

| Occupancy                    | Number of rooms                  | Number of bathrooms |     |     |     |        |
|------------------------------|----------------------------------|---------------------|-----|-----|-----|--------|
|                              |                                  | 1                   | 2   | 3   | 4   | 5      |
| Apartments and private homes | 1                                | 60                  | 2   | 70  |     |        |
|                              | 2                                | 70                  |     |     |     |        |
|                              | 3                                | 80                  |     |     |     |        |
|                              | 4                                | 90                  | 120 |     |     |        |
|                              | 5                                | 100                 | 140 |     |     |        |
|                              | 6                                | 120                 | 160 | 200 |     |        |
|                              | 7                                | 140                 | 180 | 220 |     |        |
|                              | 8                                | 160                 | 200 | 240 | 250 |        |
|                              | 9                                | 180                 | 220 | 260 | 275 |        |
|                              | 10                               | 200                 | 240 | 280 | 300 |        |
|                              | 11                               |                     | 260 | 300 | 340 |        |
|                              | 12                               |                     | 280 | 325 | 380 | 450    |
|                              | 13                               |                     | 300 | 350 | 420 | 500    |
|                              | 14                               |                     |     | 375 | 460 | 550    |
|                              | 15                               |                     |     | 400 | 500 | 600    |
|                              | 16                               |                     |     |     | 540 | 650    |
|                              | 17                               |                     |     |     | 580 | 700    |
|                              | 18                               |                     |     |     | 620 | 750    |
|                              | 19                               |                     |     |     |     | 800    |
|                              | 20                               |                     |     |     |     | 850    |
| Hotels                       | Room with basin                  |                     |     |     |     | 10     |
|                              | Room with bath (transient)       |                     |     |     |     | 50     |
|                              | Room with bath (resident)        |                     |     |     |     | 60     |
|                              | 2 rooms with bath                |                     |     |     |     | 80     |
|                              | 3 rooms with bath                |                     |     |     |     | 100    |
|                              | Public shower                    |                     |     |     |     | 200    |
|                              | Public basins                    |                     |     |     |     | 150    |
| Office buildings             | Slop sink                        |                     |     |     |     | 30     |
|                              | White collar worker (per person) |                     |     |     |     | 2.0    |
|                              | Other workers (per person)       |                     |     |     |     | 4.0    |
| Hospital centres             | Cleaning per 10 000 square feet  |                     |     |     |     | 30.0   |
|                              | Per bed                          |                     |     |     |     | 80-100 |

**TABLE A.10**
**MINIMUM HEATING CAPACITY (IN CANADIAN GALLONS PER HOUR)**

| Number of dwelling units |                       | Minimum storage capacity per dwelling unit (Canadian gallons) |     |     |     |     |
|--------------------------|-----------------------|---|-----|-----|-----|-----|
|                          | Instantaneous heating | 5   | 10  | 15  | 20  | 25  |
|                          |                       |   |     |     |     |     |
| 3                        | 292                   | 29  | 25  | 22  | 19  | 17  |
| 5                        | 338                   | 48  | 42  | 36  | 31  | 28  |
| 10                       | 392                   | 97  | 84  | 72  | 63  | 54  |
| 15                       | 430                   | 144   | 126 | 108 | 94  | 81  |
| 20                       | 464                   | 193   | 167 | 144 | 124 | 108 |
| 25                       | 498                   | 232   | 200 | 173 | 150 | 130 |
| 30                       | 535                   | 272   | 234 | 203 | 175 | 152 |
| 40                       | 600                   | 340   | 293 | 252 | 218 | 188 |
| 50                       | 675                   | 396   | 340 | 292 | 251 | 217 |
| 60                       | 750                   | 447   | 383 | 326 | 278 | 240 |
| 80                       | 875                   | 519   | 439 | 374 | 316 | —   |
| 100                      | 958                   | 541   | 452 | 376 | —   | —   |
| 150                      | 1 160                 | 566   | 462 | —   | —   | —   |
| 200                      | 1 330                 | 753   | 616 | —   | —   | —   |
| 250                      | 1 500                 | 942   | —   | —   | —   | —   |
| 300                      | 1 670                 | 1 130   | —   | —   | —   | —   |

N.B. For a 100°F temperature rise.



**SCHEDULE B**

(s.2.1.7)

|              |   |
|--------------|---|
| ACNOR<br>CSA | <i>Association canadienne de normalisation</i><br>Canadian Standards Association<br>178 Rexdale Boulevard<br>Rexdale, Ontario, Canada M9W 1R3 |
| ANSI         | American National Standards Institute<br>1430 Broadway, New York, New York<br>10018   |
| ASSE         | American Society of Sanitary Engineering<br>960 Illuminating Building, Cleveland, Ohio<br>44113   |
| ASTM         | American Society for Testing and Materials<br>1916 Race Street, Philadelphia, Pennsylvania<br>19103   |
| AWWA         | American Water Works Association<br>2 Park Avenue, New York, New York 10016   |
| BNQ          | Bureau de Normalisation du Québec<br>Ministère de l'Industrie, du Commerce et du<br>Tourisme<br>710, place d'Youville, Québec G1R 4Y4         |
| ACG<br>CGA   | <i>Association Canadienne du Gaz</i><br>Canadian Gas Association<br>55 Scarsdale Road, Don Mills, Ontario<br>M3B 2R3                          |

|      |  |
|------|--|
| MSS  | Manufacturers Standardisation Society of<br>the Valve and Fittings Industry<br>1815 North Fort Meyer Drive,<br>Arlington, Virginia 22209 |
| ONGC | <i>Office des Normes du Gouvernement<br/>Canadien</i>  |
| CGSB | Canadian Government Specification Board<br>c/o Department of Supply and Services Ot-<br>tawa, Ontario K1A 0S5                            |
| PDI  | Plumbing and Drainage Institute<br>5342 Place Boulevard,<br>Indianapolis, Indiana 46208  |

# SCHEDULE C

(s. 4.5.1)

## SANITARY ACCOMODATIONS

| Occupancy  | W. C.                                  |  | Urinals                   | Lavatories  |   | Drinking<br>fountains                             | Bathtubs or<br>showers | Others<br>fixtures                | Notes   |
|--|--|--|---------------------------|---|---|---|------------------------|-----------------------------------|---|
|  | gentlemen                              | ladies                                 |                           | gentlemen   | ladies  |   |                        |                                   |   |
| Arenas<br>Players<br>Spectators  | 1/30 Players<br>1/600 men              | 3/600 women                            | 1/30 players<br>2/600 men | 1/30 Players<br>2/600 men                         | 2/600 women                                       | 1/60 players<br>1/600 spectators                  | 1/10 players           |                                   | a) For more than 210 employees, sanitary accommodations shall be determined by the inspection service.<br>(b) Sinks are compulsory if employees have to handle corrosive, noxious or irritating substances.<br>(c) 2/3 of men W.C. may be replaced by urinals.<br>(d) A sink shall be installed in the examination room in addition to the one in the toilet room.<br>(e) For men, half the compulsory W.C. may be replaced by urinals.<br>(f) Sanitary accommodations for employees shall be the same as those required for office building. |
| Building under construction<br>1 to 210 employees<br>210 and up  | 1/30 employees<br>see (a)              |  |                           | see (b)   |   |   |                        |                                   |   |
| Brasseries   | 1/40<br>Customers                      | 1/90<br>Customers                      | see (c)                   | 1/80<br>Customers                                 | 1/80<br>Customers                                 |   |                        |                                   |   |
| Physicians, dentists and other health<br>practicioners offices   | 1                                      |  |                           | 2<br>see (d)                                      |   |   |                        |                                   |   |
| Cinemas, theatres, auditoriums,<br>exhibition and convention halls<br>1 to 100 persons<br>101 to 200 persons<br>201 to 400 persons<br>401 to 750 persons<br>751 and up<br><br>employees: see (f) | 1<br>2<br>3<br>add<br>1/600<br>persons | 1<br>2<br>3<br>add<br>1/600<br>persons | see (e)                   | 1<br>1<br>2<br>3<br><br>add<br>1/1 000<br>persons | 1<br>1<br>2<br>3<br><br>add<br>1/1 000<br>persons | 1<br>1<br>1<br>2<br><br>add<br>1/1 000<br>persons |                        | one service sink<br><br>see (***) |   |
| Medical clinic   | 1/floor                                | 1/floor                                |                           | 1/floor   | 1/floor   | 1/floor   |                        |                                   |   |

| Occupancy   | W. C.   |   | Urinals                           | Lavatories  |   | Drinking<br>fountains                   | Bathtubs or<br>showers                            | Others<br>fixtures   | Notes  |
|---|---|---|-----------------------------------|---|---|---|---|--|--|
|   | gentlemen   | ladies  |                                   | gentlemen   | ladies  |   |   |  |  |
| Bars<br>(holding a permit from the Régie<br>des permis d'alcools du<br>Québec)<br>Customers.<br>Employees: see (f)  | 1/25<br>men   | 1/30<br>women   | see (c)                           | 1/50<br>men   | 1/60<br>women   |   |   |  | (g) In a women's dormitory<br>bathtub shall be added in the pro-<br>portion of 1/30.<br>(h) At least one per floor.<br>(i) In the gymnasium and ac-<br>cording to the biggest group<br>using it. |
| Dormitories, boarding houses for<br>children<br>1 to 150 persons<br><br>151 persons up  | 1/10<br>men<br>add<br>1/10<br>men                         | 1/8<br>women<br>add<br>1/8<br>women                         | 1/25<br>men<br>add<br>1/50<br>men | 1/12<br>men<br>add<br>1/12<br>men                         | 1/12<br>women<br>add<br>1/12<br>women                       | 1/75 persons<br><br>1/75 persons        | see (g)<br>1/8 persons<br><br>add<br>1/20 persons | One laundry tray<br>per 50 persons,<br>one service sink<br>or tub per 100<br>persons see (***) | (j) Only one toilet room is<br>compulsory for 10 employees or<br>less of both sexes.<br>(k) A drinking fountain is not<br>required for less than 5 em-<br>ployees.                               |
| School<br>(a) primary<br>(b) others<br>(c) Teachers: see (f)  | 1/40<br>boys<br>1/75<br>boys                              | 1/35<br>girls<br>1/75<br>girls                              | 1/30<br>boys<br>1/30<br>boys      | 1/50<br>boys<br>1/50<br>boys                              | 1/50<br>girls<br>1/50<br>girls                              | see (h)<br>1/100 pupils<br>1/100 pupils | see (i)<br>1/5 pupils<br>1/5 pupils               | one service sink<br>1/floor<br><br>1/floor<br><br>see (***)                                    |  |
| Office buildings<br>see (j)<br>1 to 15 employees of each sex<br><br>16 to 35 employees of each sex<br>36 to 60 employees of each sex<br>61 to 80 employees of each sex<br>81 to 90 employees of each sex<br>91 to 110 employees of each sex<br><br>111 to 125 employees of each sex<br>126 up employees of each sex | 1<br><br>2<br>3<br>4<br>5<br>5<br>6<br>add<br>1/50<br>men | 1<br><br>2<br>3<br>4<br>5<br>5<br>6<br>add<br>1/50<br>women | see (e)                           | 1<br><br>2<br>2<br>3<br>3<br>4<br>4<br>add<br>1/60<br>men | 1<br><br>2<br>2<br>3<br>3<br>4<br>4<br>add<br>1/60<br>women | see (k)<br><br>1/75<br>employees        |   | one service sink<br>per floor<br><br><br><br><br><br><br><br>see (***)                         |  |

| Occupancy  | W. C.  |                | Urinals      | Lavatories   |                | Drinking<br>fountains | Bathtubs or<br>showers                          | Others<br>fixtures   | Notes  |
|--|--|----------------|--------------|--|----------------|-----------------------|---|--|--|
|  | gentlemen  | ladies         |              | gentlemen  | ladies         |                       |   |  |  |
| Churches, Chapels<br>Places of worship   | 1/300<br>men   | 1/150<br>women | 1/300<br>men | 1/300<br>men   | 1/300<br>women |                       |   |  | <p>(l) A W.C. and a lavatory shall be installed, unless written permission is given to use a washroom situated within a maximum of 100 feet.</p> <p>(m) Water closets for general use shall be separate from bathrooms and lavatories.</p> <p>(n) One lavatory is required for each room not provided with a private toilet.</p> <p>(o) One shower for each massage, physiotherapy or similar health treatment unit.</p> <p>(p) One laundry tray per apartment or one connection for automatic clothes washer.</p> <p>(q) One double basin laundry tray per 10 apartments or one automatic clothes washer per 20 apartments.</p> |
| Cabins, shelters temporary buildings<br>see (1)  | 1  |                |              | 1  |                |                       |   |  |  |
| Hospital center<br>(1) private room<br>(2) communal room<br>(3) waiting room<br>(4) employees: see (f)                               | 1<br>1/8 patients<br>1                                       |                |              | 1<br>1/8 patients<br>1                                       |                | 1/100 patients        | 1<br>1/20 patients                              | One service sink per floor for the first 50 patients and an additional one for each 50 additional patients or important percentage thereof see (***) |  |
| Hotel - Motel<br>(1) private room<br>(2) rooms with common bathroom<br>1 to 4 rooms/floor<br>1 to 8 rooms/floor-<br>9 rooms up/floor | see (m)<br>1/room<br><br>1/floor<br>1/floor add<br>1/8 rooms |                |              | see (n)<br>1/room<br><br>1/floor<br>1/floor add<br>1/8 rooms |                |                       | 1/room<br><br>1/floor<br>1/sex add<br>1/8 rooms |  |  |
| Personal and professional care<br>institutes, hairdressing salons<br>and barber shops  | 1  | 1              |              | 1<br>1/care units  | 1              |                       | 1 shower<br>see (o)                             |  |  |

| Occupancy   | W. C.                                       |  | Urinals                                    | Lavatories                                   |  | Drinking<br>Fountains   | Bathrubs<br>or<br>showers          | Other<br>appliances<br>fixtures | Notes   |
|---|---|--|--|--|--|---|------------------------------------|---------------------------------|---|
|   | gentleman                                   | ladies   |  | gentlemen                                    | ladies   |   |                                    |                                 |   |
| Apartments<br>1 to 7 units  | 1/apartment                                 |  |  | 1/apartment                                  |  |   | 1 bathtub/apartment                | 1 sink per apartment<br>see (p) | (r) Several stores may share a common washroom on condition that this washroom is accessible from the inside.<br>(s) A tub or sink shall be installed in a food store. In dog kennels and petshops a tub or a service sink and a floor drain shall be installed.  |
| 8 units up  | 1/apartment                                 |  |  | 1/apartment                                  |  |   | 1 bathtub/apartment                | 1 sink per apartment<br>see (q) |   |
| Stores<br>(a) retail<br>see (r)<br>(b) department, shopping centres<br>(1) customers<br>(2) employees:<br>see (f) (r) | 1<br><br>1/300<br>men                       | <br><br>1/300<br>women                           | see (e)                                    | 1<br><br>1/300<br>men                        | <br><br>1/300<br>women                             | 1/300 customers   |                                    | see (s)<br><br>see (s)          | (t) Fixtures for employees may be situated in the customer's washroom.<br>(u) In old people's homes bathtubs shall be installed in the proportion of 1 for 10 persons.<br>(v) The maximum number of swimmers is determined as follows : 1 swimmer per 15 sq. ft. in the zone where the depth is 4½ ft or less ; one swimmer per 24 sq. ft. in the zone where the depth is more than 4½ ft.<br>Rooms shall be arranged so swimmers must go through the water closet to get to the showers. |
| Rooming house<br>(tourist, furnished, boarding, homes)  | see (m)<br><br>1/10<br>rooms                |  |  | see (n)<br><br>1/10<br>rooms                 |  |   |                                    | see (u)<br><br>2/10<br>rooms    |   |
| Pools see (v)<br>(1) indoor (swimmers)<br>(2) outdoor (swimmers)<br>(3) spectators                                    | 1/60<br>men<br>1/120<br>men<br>1/600<br>men | 1/40<br>women<br>1/80<br>women<br>3/600<br>women | 1/60 men<br><br>1/120 men<br><br>2/600 men | 1/100<br>men<br>1/300<br>men<br>2/600<br>men | 1/100<br>women<br>1/300<br>women<br>2/600<br>women | 1/100<br>swimmers<br>1/100<br>swimmers<br>1/100<br>spectators | 1/40 swimmers<br><br>1/80 swimmers | see (v)<br>1 foot-bath          |   |

| Occupancy   | W. C.   |   | Urinals | Lavatories  |   | Drinking<br>Fountains | Bathrubs<br>or<br>showers | Other<br>appliances<br>fixtures   | Notes   |
|---|---|---|---------|---|---|-----------------------|---------------------------|---|---|
|   | gentleman   | ladies  |         | gentlemen   | ladies  |                       |                           |   |   |
| Jails, prisons<br>(1) inmates: see (w)<br>(2) employees: see (f)  |   |   |         |   |   |                       |                           |   | (w) According to the requirements of the provincial or federal authorities.<br>(x) Under 26 customers, 1 W. C. and 1 lavatory will be enough for both customers and employees.  |
| Restaurants<br>1 to 25 customers<br>26 to 50 customers<br>51 to 100 customers<br>101 to 150 customers<br>151 to 200 customers<br>201 to 300 customers<br>301 up | 1<br>1<br>see (x)<br>1<br>1<br>2<br>3<br>add<br>1/50<br>men | see (x)<br>1<br>see (x)<br>2<br>2<br>3<br>3<br>add<br>1/50<br>women | see (e) | 1<br>1<br>see (x)<br>1<br>1<br>2<br>3<br>add<br>1/50<br>men | see (x)<br>1<br>see (x)<br>1<br>2<br>2<br>3<br>add<br>1/50<br>women |                       |                           |   | From 26 to 50 customers, 2 W.C. and 2 lavatories will be enough for both customers and employees, but in two separate washrooms. When customers eat outside, separate washrooms for both sexes with access to the outside are compulsory. |
| Employees: see (f) and (y)  |   |   |         |   |   |                       |                           |   | (y) A washroom is not required for less than 5 employees.   |
| Reception rooms, meeting rooms<br>(holding a permit from the Régie des permis d'alcool du Québec )<br>Customers   | 1/30<br>men   | 1/30<br>women   | see (c) | 1/60<br>men   | 1/60<br>women   | 1/1000<br>customers   |                           | see (***)<br>one tub or service sink                                    |   |
| Funeral homes   | 1   | 1   |         | 1   | 1   | 1                     |                           | one service sink and one floor drain in the embalming room<br>see (***) |   |

| Occupancy   | W. C.              |                      | Urinals            | Lavatories              |                           | Drinking<br>fountains       | Bathtubs or<br>showers | Others<br>fixtures | Notes   |
|---|--------------------|----------------------|--------------------|-------------------------|---------------------------|-----------------------------|------------------------|--------------------|---|
|   | gentlemen          | ladies               |                    | gentlemen               | ladies                    |                             |                        |                    |   |
| Service station<br>gas bar<br>see (z)   | 1                  | 1                    |                    | 1                       | 1                         |                             |                        |                    | (z) Separate rooms with access to the outside compulsory for both sexes.  |
| Plants, factories, warehouses, foundries, workshops, food processing, laundries<br>see (j)<br>1 to 10 employees of each sex | 1                  | 1                    |                    | 1<br>add<br>1/10<br>men | 1<br>add<br>1/10<br>women | see (h) and (k)             | see (aa)               |                    | (aa) A shower is compulsory per 15 employees exposed to excessive heat or to skin contact with corrosive noxious or irritating substances.<br>(***) The service sink may have a 2 inch diameter trap if the floor is covered with a carpet. |
| 11 to 25 employees of each sex  | 2                  | 2                    | 1                  |                         |                           |                             |                        |                    |   |
| 26 to 50 employees of each sex  | 3                  | 3                    | 2                  |                         |                           |                             |                        |                    |   |
| 51 to 75 employees of each sex  | 4                  | 4                    | 2                  |                         |                           |                             |                        |                    |   |
| 76 to 100 employees of each sex   | 5                  | 5                    | 3                  |                         |                           |                             |                        |                    |   |
| 101 up employees of each sex  | add<br>1/50<br>men | add<br>1/50<br>women | add<br>1/90<br>men | add<br>1/15<br>men      | add<br>1/15<br>women      | one unit by<br>75 employees |                        |                    |   |

**SCHEDULE D**

(s.4.7.4)

**RESTAURANT GREASE INTERCEPTORS**

The capacity in U.S. gallons per minute of grease interceptors shall be determined by considering the type of restaurant or foods prepared, the capacity of the restaurant and the amount of clientele as indicated below in Table D.1.

The number of meals served may be estimated by using the following guide :

(a) restaurant in a neighborhood that has few commercial concerns : 1 meal per place per day ;

(b) restaurant in an industrial sector : 1.5 meals per place per day ;

(c) restaurant situated in a commercial area : 2 meals per place per day ;

(d) restaurant situated in a central area : minimum of 3 meals per place per day ;

(e) a number higher than 3 meals per place per day shall be used only for certain establishments where the clientele is greater.

**TABLE D.1**

**CAPACITY OF GREASE INTERCEPTORS IN RESTAURANTS**  
(AMERICAN GALLONS PER MINUTE)

| Number of meals<br>per day<br><br>Type of<br>restaurant |                | 0<br>to<br>50 | 50<br>to<br>100 | 100<br>to<br>150 | 150<br>to<br>200 | 200<br>to<br>300 | 300<br>to<br>400 | 400<br>to<br>500 | 500<br>to<br>600 |
|---|----------------|---------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   |                |               |                 |                  |                  |                  |                  |                  |                  |
| Snack-bar   | without dishes | 7             | 7               | 7                |                  |                  |                  |                  |                  |
|   | with dishes    | 7             | 10              | 15               |                  |                  |                  |                  |                  |
| Pizzeria  |                | 7             | 10              | 15               |                  |                  |                  |                  |                  |
| General cooking and chinese cooking                     |                | 10            | 15              | 20               | 25               | 35               | 50               | 75               | 100              |
| Rotisserie, BBQ,-Steak                                  |                | 15            | 20              | 25               | 25               | 35               | 50               | 75               | 100              |

O.C. 4028-72, (1973) 105 O.G.II, 525 and (1974) 106 O.G.II, 2339

O.C. 1578-74, (1974) 106 O.G.II, 2235

O.C. 4386-76, (1977) 109 O.G.II, 243

O.C. 448-80, (1980) 112 G.O.II, 1217

O.C. 2927-81, (1981) 113 G.O.II, 3463





c. I-12.1, r.2

**Regulation respecting the costs of a  
previous notice of offence as provided for  
in the Act respecting piping installations**

An Act respecting piping installations  
(R.S.Q., c. M-7 ; mod., S.Q., 1975, c. 53 ; after  
consolidation : R.S.Q., c. I-12.1, s. 15.3)

**1.** The amount of the costs of the previous notice of offence as provided for in section 15.3 of the Act respecting piping installations (R.S.Q., c. M-7 ; mod., S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-12.1) is established at 2 \$.



c. I-13.01, r.1

## Lightning Rod Code

An Act respecting electrical installations  
(R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after  
consolidation : R.S.Q., c. I-13.01)

### DIVISION I CONDUCTORS

**1.** The material used for the protection of buildings and constructions from lightning shall be soft drawn copper of not less than 98% conductivity, having the form of a flexible cable, flat or round construction of the rope lay, stranded, loose twist or braided types.

An aluminum cable of the same form and of the same conductivity as that of copper may be used for the same purposes except on buildings or constructions having copper or copper alloy roofs. No aluminum cables shall be installed underground or embedded in concrete or masonry.

**2.** For buildings or constructions 60 feet high or less, the cable, if it is of copper, shall weigh at least 3 ounces per linear foot or 187,5 lbs per 1 000 feet in length and shall have at least 7 braids of wire in which the area of the core, if any, is not greater than 1/7 of the cross-sectional area of the copper.

If the cable is of aluminum, it shall consist of at least 7 braids of wire and shall weigh at least 2 ounces per linear foot.

The core wire or wires shall not be of greater diameter than the surface wires of the cable.

Individual wires of each braid of the copper cable must not be less than No. 17 B & S gauge in size or 0,045 inches in diameter. If the cable is of aluminum, individual braid wires must not be less than No. 14 B & S gauge.

**3.** When used on buildings or constructions exceeding 60 feet in height, copper cables must weigh at least 4 ounces a linear foot and aluminum cables must weigh at least 2,75 ounces a linear foot.

Individual wires of each braid of the copper cable must not be less than No. 17 B & S gauge in size and those in aluminum cables must not be less than No. 14 B & S gauge.

If the weight of the cable is not as mentioned in the first and second paragraphs, the number of cables shall double

that specified for buildings and constructions 60 feet or less in height.

**4.** The conductor is that part of the equipment connecting the air terminals with the ground terminals. It must be coursed over roofs so as to interconnect all air terminals in a manner that offers the most direct path practicable from air terminals to ground. The course must be horizontal or downward throughout its length. When obstructions such as cupolas, ventilators, etc., are encountered, the conductor should extend around and not over them. Abrupt short bends must be avoided and no bend should have a radius smaller than 8 inches.

Down conductors shall all be run in such a way that a stroke on any air terminal will have at least 2 paths from the foot of the terminal to earth. A single path from a terminal to earth is deemed unsafe. More than 2 are preferable. A greater number of widely separated paths to earth results in less induction and greater capacity.

When the nature or construction of the roofs is such that it is difficult to make attachments, the conductors to ground may be coursed parallel to the edge of the roof slope instead of over the roof.

However, in order to reduce to a minimum the accumulation of water between the conductor and the building or construction, the conductor must be installed in such a way as to form a drip loop when a cornice has to be contoured.

**5.** In the assembling of conductors there should be as few joints as possible. The joints and connections must be made by wrapping or splicing the ends in a standard manner or with suitable devices approved for this purpose so as to ensure a good electrical connection as well as the permanency and efficiency of the system. The joint or splice of 2 cables or 2 sections of a cable and junctions or connections must withstand a pull of 200 pounds and provide permanent electrical contact.

All junctions of conductors made in a straight line must be made with a connector of at least No. 17 B & S gauge malleable copper or copper alloy or at least No. 14 B & S gauge aluminium, but it must be of such design as will ensure contact of the connector with at least 3 inches of each of the inter-connected cables. However a straight line, T or Y connection may be made by unravelling at least 10 inches of the end of one cable dividing it into 2 equal or nearly equal parts, tightly wrapping the 2 parts in opposite directions around and along the other cable and securing the ends of the wires against their becoming loose.

When 2 cables cross each other they shall be bound by a connector which firmly encircles them. This clamp must be bolted or rivetted and well fitted around both cables. Also, the connection of the 2 cables can be wrapped by at least 4 loops of No. 14 B & S gauge or larger wire.

When copper straps, are used as conductors, they must be of No. 17 B & S gauge. If the straps are of aluminum, they must be of No. 14 B & S gauge. In both cases, they must be at least 1½ inches wide.

Holes in strap conductors to accommodate bolts, rivets and screws shall be spaced at least ¾ inches from centre to centre and at least ¼ inch from the edges of the strap.

Strap conductors shall have only such holes as are necessary for fasteners, connections and adjustment of the strap when used to ground or interconnect metallic bodies.

All straight, T or Y strap connections or joints shall be made by means of at least 2 bolts or 2 rivets and with an overlap equal to the width of the strap.

Where 2 strap conductors cross, they shall be bounded by means of a bolt or rivet.

Rivets and bolts used in making strap connections between straps or between straps and conductors shall be at least ¼ inch in diameter and of suitable length to ensure a tight connection.

A straight, T or Y cross-connection between a cable and a strap conductor shall be made with a connector rivetted or bolted to the strap and tightly fitted around at least 3 inches of the cable.

**6.** All conductors must be securely fastened to the sides and roofs of buildings by means of standard fasteners of the design best suited for the type of conductor used and the nature of the structure equipped. Fasteners shall not be spaced more than 6 feet apart.

**7.** The rules set forth in the second paragraph of section 4 hold for tall chimneys, steeples, etc. There shall be at least 2 down conductors on runs as widely separated from each other as possible and a ring or a band at the top of the construction made from a copper conductor or aluminum conductor of heavy size connecting all the terminals together.

For very high chimneys or constructions, the down conductors must be connected together at regular intervals by encircling the structure with a ring similar to the one at the top. The ground terminals should be connected with at least, 2 strips of copper and buried such a depth as to prevent the cable from being displaced or damaged.

If the chimney of a plant, factory or mill has an internal metal shaft part of the way up, this shall be well grounded at the bottom and shall be connected to the lightning conductor at the top.

Flagstaffs on buildings or constructions shall be provided with their own conductors properly and permanently grounded and be connected to the system of lightning conductors erected on the same building or construction.

Very high church spires and towers must be protected by at least 2 conductors.

**8.** All roof metals, such as finials, ridging, rain-water and ventilating pipes, metal cowls, lead flashing, gutters, church bells, turret clocks, etc., must be connected to the conductors not as a substitute for a portion of the rods, but as an addition to them. On houses, the valleys should be connected to the cable nearest their upper ends. The valleys should be connected to gutters by soldering or other good electrical connection, gutters to down spouts, and down spouts must be properly grounded.

Extended metal porch roofs shall be connected to the nearest rod at one end and grounded at the other end.

On barns, where rods cross metallic gutters, the rods and gutters should be electrically connected, and the down spouts grounded.

For the protection of life as well as property it is regarded as safest to electrically interconnect and ground all

metallic objects within buildings. Piping and other extended pieces of metal within buildings which run parallel to a conductor for a considerable distance, say from 8 to 10 feet, should be connected to the conductor at one end, usually the upper, and grounded at the other, even when there is a thick wall between the conductor and the parallel metal piping or object. Examples of metallic masses are soil pipes, water tanks in attics, iron tracks in haylofts, pump rods of windmills on barns, rods extending inside and to the lower floors, stationary engines, armatures of reinforced concrete, machinery or other masses of metal.

In the case of reinforced concrete, joints herein provided shall be made before pouring the concrete.

All other large stationary masses of metal and also the machinery in a building or construction, including horse and cattle stalls, must be directly connected to proper groundings. They may, however, not be connected to the conductors if the distance between these, the object itself or all other earth-contacts is 12 feet or more. This limit of distance applies only to buildings not overly liable to fires and explosions from small sparks such as may be the case in oil tanks and powder magazines.

The horse and cattle stalls, the gas pipes and meters as well as gasoline tanks and pumps must be electrically connected to conductors and also grounded if the conductors are installed less than 12 feet away.

Every lightning rod conductor shall be kept throughout all its length at a minimum distance of 6 feet from any electrical conductor.

Metal parts of horse and cattle stalls shall be conveniently grounded at the time of their erection and before pouring the concrete.

**9.** The conductors must not be insulated from the buildings.

**10.** For barns or other buildings or constructions where the cable is subject to damage by cattle or otherwise, the conductors must be enclosed up to a height of at least 5 feet from the ground, in a strong wooden box, a coffer or moulding, fastened securely to the wall of the building so as to protect the rod.

Conductors must never be run in metal conduits. However, when tubing of a material similar to that of the cable is used as a shield to prevent damage, such tubing is con-

sidered as an integral part of the cable providing that both ends thereof be in good and permanent contact with the said cable.

Conductors must be placed on the sides of the buildings or constructions, usually east or west, which are most exposed to rain.

**11. Couplings and connectors :** All couplings and connectors shall be made of copper, or approved copper alloy or aluminum.

Couplings for connecting sections of cable may be cast or sheet copper or aluminum. If they are of copper, they shall not be less than No. 17 B & S gauge, 0,045 inches thick. If they are of aluminum, they shall not be less than No. 14 B & S gauge. They shall have a semi-tubular form with projections in the grooves which become embedded in the cable when the connectors are crimped around the cable in the form of tubes or with perforations in the couplings through which copper or copper coated nails must be driven if the couplings are of copper, or aluminum nails if the couplings are of aluminum. However, couplings shall be installed before running the conductors. The connectors must be secured to the conductor in a workmanlike manner so as to provide good electrical connection.

The material used for the construction of connectors used to connect conductors to the cables must be of the same quality as the one which is employed for the construction of the couplings. These shall be T or Y connectors.

The material employed for the construction of connectors used to connect air-terminals to conductors must be of the same quality as the one which is employed for the construction of cables. Each connector is to be provided with a dowel either solid or in the form of a tube that will fit into a terminal tube. If the dowel is solid, it must be provided with annular grooves, into which the tube can be crimped. Connections to air-terminals shall withstand a pull of 50 pounds.

**12. Fasteners and supports :** Fastening devices, such as spikes etc., and supports of cables, if they are made of copper or copper alloy, must be of a strong and substantial construction and not be less than No. 20 B & S gauge, 0,032 inches thick. If they are made of aluminum, they must not be less than No. 18 B & S gauge.

Fasteners requiring nails, screws or bolts for attachment to the building or construction must be fastened with

nails, screws or bolts made of copper, copper alloy or brass in the case of copper fasteners, and made of aluminum in the case of aluminum fasteners.

Cast supports should preferably be of the fork design, attached to a screw or shank for mounting. The fork shall be of such size and construction as to be capable of being crimped over the conductor and holding it firmly and securely in place without weakening of the prongs. Each of these fasteners must be capable of withstanding a direct pull of 100 pounds when installed and must be shaped to fit snugly over the conductor.

## **DIVISION II AIR TERMINALS**

**13.** Air terminals are the pointed elevations extending from the conductor into the air. They must be made of pure copper of not less than 98% conductivity or of the copper alloy of a conductivity not less than that of aluminum, made from tubing not less than No. 20 B & S gauge, 0.032 inches thick,  $\frac{5}{8}$  inches in diameter. They may be made of solid copper  $\frac{7}{16}$  inches in diameter and of an equal conductivity. They must be terminated in one point or more at one end with a screw cap or other device at the other end which allows the connection to a rod coupling provided with set-screw or other suitable fastening or a dowel of sufficient size to snugly fit into a tube terminal rod, soldered and pinned or so constructed as to ensure a permanent connection.

Air terminals may also be made of aluminum. When solid, they must be at least  $\frac{1}{2}$  inches in diameter and, when made of aluminum tubing,  $\frac{3}{4}$  inches in diameter; the wall thickness shall be No. 18 B & S gauge.

The combined length of the rod and point must be within the range of 12 inches to 72 inches.

An air terminal is required within 2 feet of each chimney, gable, spire, ventilator, cupola, etc. Additional air terminals are required along roof ridges and parapets. The distance between each of these air terminals must not be more than 25 feet.

However on any building or structure where, on account of its construction, there can be installed but one air terminal rod, the latter shall be one with at least 5 prongs installed on the highest point of the building or structure should the latter have a radius or apothem, as the case may be, exceeding 15 feet.

On flat roofed buildings exceeding 60 feet in height, air terminals should be placed at the intersections of lines drawn at right angles to each other and laying off squares of 25 feet on a side.

Chimneys or smokestacks exceeding 60 feet in height and made of a material other than metal shall be provided with Monel or stainless steel air terminals so as to protect them against the corrosive effects of smoke. These terminals shall not be less than  $\frac{3}{4}$  inches in diameter and shall be placed about the upper rim or periphery of the chimney at intervals not exceeding 6 feet. They shall be connected by means of a heavy conductor of similar material in the form of a ring or band connecting all terminals together.

Cables run up against such chimneys and connecting the air terminals with the ground connections shall be made of copper with lead covering at least  $\frac{1}{16}$  of an inch thick and 25 feet long measured from the top. Points shall be bent slightly inwards to bring them directly over the opening of the smoke stack so as to divert the discharge from the smoke column to themselves. Points and air terminal rods shall measure about 5 feet or be of such height as will give ample protection to the chimney.

An arch of the same material as that designated in the seventh paragraph and provided with points may be erected from the rim band and across the mouth of the chimney.

An air terminal may be formed by placing a hemispherical or conical-shaped cage of the same metal as that designated in the seventh paragraph over the entire top of the stack, provided with points and properly connected to the ground rods.

All air terminals must be supported in a permanent vertical position. Those on or beside chimneys or similar parts may be attached to the side thereof with standard fasteners and must extend from 12 to 18 inches above the top of an ordinary chimney. Those exceeding 12 inches in height projecting above the roof, in free air, must be supported in an upright position by approved braces or bases.

For chimneys exceeding 60 feet in height, the seventh, eighth, ninth and tenth paragraphs shall apply.

No weather vanes or other impediment must be installed on air terminals nor shall they form part thereof

with the exception of hollow glass or aluminum balls not exceeding 4 1/2 inches in diameter.

**14. Air terminal rods :** Air-terminal rods on buildings or structures less than 60 feet in height may be made of pure soft drawn copper tubing of not less than 98% conductivity, or of copper alloy of a conductivity not less than that of aluminum. They must have an outside diameter of not less than 7/8 inches and wall thickness of not less than 0.032 inches or No. 20 B & S gauge. They may also be made of aluminum tubing not less than 5/8 inches in diameter and be so constructed as to permit the setting of solid points thereon. They may also be made of solid soft drawn copper, not less than 7/8 inches in diameter, or of solid aluminum not less than 1/2 inches in diameter, provided they comply with the requirements for conductors. They must be drawn to a point.

Air-terminal rods on buildings or structures exceeding 60 feet in height must be made of pure soft drawn copper, or of copper alloy of a conductivity not less than that of aluminum, and not be less than 5/8 inches in diameter if solid, or 3/4 inches in diameter if of tubing construction, or they may be made of aluminum, not less than 3/4 inches in diameter if solid, or 7/8 inches in diameter, if of tubular construction.

**15. Air terminal supports :** Supports for air terminals must be approved. They must be made of straps not less than 1 1/4 inches in width, or of rods not less than 1/4 inch in diameter.

These straps or rods must not be less than No. 15 B & S gauge when made of copper or copper alloy, or No. 14 B & S gauge when made of aluminum or galvanized iron. Aluminum supports may be used with aluminum air terminals only.

Air terminal supports of the tripod type must not exceed 40 inches in height. If over 18 inches in height, there shall be at least 2 guides for the air terminals.

The tripod section of the supports should approximate 1/2 the total height. It must be made of rods not less than 1/4 inches in diameter. The diameter of the upper section of the tripod support must not be less than 3/8 inches if one piece. If it consists of more than one piece it shall have the equivalent strength and rigidity.

The diameter of rod supports with 4 legs shall be 7/32 inches.

Braces must be rigidly fastened to the roof with copper, brass or aluminum screws or bolts. With galvanized iron braces, iron or steel screws or bolts, galvanized by the hot dip process, can be used. The length of screws or bolts must not be less than 2 inches and their diameter not less than 5/32 inches. The legs of the tripod type should be so spread out as to offer the greatest rigidity to the brace when fastened.

**16.** Air terminal supports, screws, nails or other approved steel or iron equipment must be protected with coatings of zinc capable of withstanding 4 one-minute immersions in a standard copper sulphate solution without showing a fixed deposit of reguline copper.

**17.** The bracing of air terminals is one to which a great deal of care and attention must be given. Nails must not be used as they are soon loosened by strain and vibration caused by the elements.

In fastening braces to the roof, screws or bolts must be used. When bolts are used on wooden roofs they should be long enough to pass through the roof and be provided with a nut and washer on the inside. When they are screwed up they should be upset with a riveting hammer so as to prevent the nut from coming off. Expansion screws may be used on concrete roofs or brick parapets but they should penetrate the concrete or masonry to a depth of at least 2 inches. The whole construction of the brace should be carried out with a view to strength and rigidity, and, when this is done, an air terminal will remain upright as long as is necessary.

### DIVISION III GROUND TERMINALS

**18.** Ground terminals are the devices by means of which electrical contact is made between the lightning conductor equipment and the earth and are intended to provide a low resistance path from the air terminals to the earth.

As the efficiency of a lightning conductor equipment is primarily dependent upon the thoroughness with which it is brought into contact with permanently moist earth, the base of each conductor is required to be grounded in a standard manner :

- (a) by extending the base of the rod down into permanently moist earth ;
- (b) by connecting, outside the building, the conductor to underground metallic water piping at its point of entrance into the building or construction ;

(c) where sufficient depth of earth and requisite moisture cannot be obtained, by connecting the conductor to ground plates or other standard grounding devices sufficiently deep to provide ample capacity through a system of low resistance conductors for the distribution of the electrical charge ;

(d) groundings made as described in subparagraphs *a* and *c* should extend into the earth at least 10 feet. Where the nature of the soil is such that this cannot be done, a trench must be dug from the building to a point where the required depth can be obtained, or it will be satisfactory to dig the trench at least 8 feet long where the soil is from 4 feet to 5 feet deep ; and at least 12 feet long where the soil is only 2 feet to 3 feet deep. The conductor must be laid in it as straight as possible. Some fine earth is packed down over the cable and large flat stones placed horizontally on top of this the full length of the trench, then, the balance of the trench shall be filled with earth. The stones will prevent capillary rise of water, thus keeping the earth around the ground connection as moist as possible. The direction of the trench should be away from, rather than parallel to the building foundation ;

(e) wherever practicable, method *b* as well as method *a* shall be followed. The connection of the conductor to the metallic water piping must be made by means of a specifically approved connector after the rust and scale have been removed.

**19.** In boring the hole in the earth in which the rod is to be inserted, an ordinary soil auger or a grounding rod may be used. The hole surrounding the earth connection should be tamped with dry clay, or filled with earth mixed with water to the consistency of a thick mud. The reason for this is that if the hole is larger than the rod the resistance will be very high, and this high resistance will be retained until the earth has had time to settle around the rod, which may be several months.

Pure soft drawn copper must be used for ground terminals. These terminals can be made of heavy tubes, plates or solid rods, the diameter of which shall not be less than  $\frac{3}{4}$  inches, or of rods which are used regularly for protection against lightning. In no case shall their weight per foot be less than 3 ounces. When separate rods, tubes, plates, or other approved devices are used, the lightning rod shall be solidly bonded or soldered to such groundings in a permanent manner.

As provided in section 22, the ground connection must be protected by concrete from damage and corrosion that may be caused by seepage from barnyards or other chemicals.

**20.** Where bedrock is at a distance from the surface of the earth, the stratum of permanent moisture is most likely to be above it. Under such conditions, connection to permanent moisture is comparatively an easy matter.

When bedrock is very near the surface of the earth, an adequate connection to earth is more difficult to make. Careful search may, however, help in finding a depression in the rock where soil is deeper, or a crevice may be found which will admit the cable down to the moisture level, or make it possible to run it to low ground near a stream. Granite or other non-porous varieties of rock may offer many thousand ohms resistance to an earth connection.

Under these conditions, a trench shall be dug where each connection is to be, making it as deep as the rock layer will allow, and in it a copper plate or its equivalent in copper cable shall be buried with an adequate surface area for the lightning rod system installed.

The copper plate must not be less than 3 square feet in area and not less than  $\frac{1}{8}$  inches thick. It must be rectangular in shape and surrounded to a depth of about 2 feet above and below with pulverized carbon or charcoal.

The use of cinders or coke is not permissible, owing to the chemical or electrolytic effect on copper.

The conductor must be firmly attached, by riveting and soldering, to the ground plate, so as to make a permanently good mechanical and electrical joint.

As an alternative system, where bedrock is very near the surface, one or more strips of the copper cable may be laid continuous around the building and properly connected at the various points with the conductors. From the strip encircling the building, radial strips may also be laid if the importance of the structure is sufficient to make it desirable.

The total area of the copper strips or conductors shall not be less than 18 square feet. Such area should be increased in proportion to the size and importance of the building to be protected. A greater area gives a greater protection. The connections between the rods and strips should be soldered.

If there is a water pipe system in the immediate vicinity of the rods, a connection should be made to it if possible, whether rods or metal strips are used. This is a valuable addition to the ground terminals.

**21.** Connections with gas pipes must, if possible, be avoided, because of fire and explosion hazards. On the other hand, if gas pipes are so located that they come within 12 feet of the rod, they should be electrically connected to the rod at several points, connected to earth within the building, and also well bonded around the gas meter.

Ground connections should be kept at least 12 feet from gas mains, and gasoline tanks.

**22.** The permanency of earth connections may be impaired by corrosion caused by contact with seepage from barnyards and dumping places. The contact of earth terminals with such seepage should be guarded against by drainage or other means. Corrosion may be prevented by surrounding the rod from a point 6 to 12 inches above the surface to a depth of 3 feet below the ground level, with a cylinder of dense concrete 6 or 8 inches in diameter.

**23.** The number of ground terminals required is dependant upon the number of air terminals. When the required number of air terminals does not exceed 6, two ground terminals will generally be sufficient. They should usually be located at corners that are diagonally opposite, unless conditions are such that it is desirable to place them elsewhere.

Three ground terminals must be provided where the required number of air terminals is more than 6, but not more than 12. An additional ground terminal must be provided for every 5 air terminals required above the first 12.

However, there may be cases where the design of a building requires the use of more ground terminals than the minimum number herein specified.

Groundings, in addition to the first 2, should be spaced symmetrically about the building or construction giving preference to locations where the soil is most likely to be permanently moist. Locations where the conductors might be subject to manure action, mechanical injury, or where they might be unsightly or hazardous shall be avoided.

Dead ends exceeding 16 feet, on horizontal runs of the conductor shall be avoided because the system must be wholly in circuit. Additional ground terminals should be provided, if necessary, so that ground connection is provided on each side of every air terminal.

A ground terminal shall be installed and coursed down the wall of the building or construction as near as possible to every tree taller than the building or construction and standing within 5 feet of it.

Silos are not required to be equipped with more than one ground terminal. On large silos 2 are recommended.

In cases where the silo is built close to the barn, the conductors should be so installed that the silo and barn systems may be connected. Possibly, the adjoining grounding on the barn may serve both.

**24.** Metal fences connected to rodded buildings or constructions should be provided with grounds at the building, the conductor being in contact with each wire of the fence, and at a point or points 100 feet apart.

The grounding should, in each case, be equivalent in size and conductivity to the fence and should extend at least 10 feet into the ground.

#### DIVISION IV EARTH RESISTANCE OF GROUND CONNECTIONS

**25.** The earth resistance of the ground connections should not exceed 50 ohms.

For testing the ground resistance, as required under section 30, a pressure connector specifically approved for this purpose must be installed to connect the ground connection to the conductor.

Should it be an aluminum cable, this connector shall be of such material and type as to be appropriate and approved for this purpose.

All such connectors must be installed immediately at the top exit of the protective device required under section 10, except when the exterior lining of the building or structure is made of metal. In this latter contingency all connections to the conductor must be made at its points of entrance into the ground by means of a connector which may be dismembered and which is specifically approved for this purpose.

**26.** Mixing salt or other chemicals with the earth immediately surrounding the ground connections, for the purpose of temporarily reducing the resistance, is prohibited.



**27.** The number of earth connections should be increased until the desired resistance is obtained with normal soil. If a system of rods is installed during a rainy season, while the ground is wet, a sufficient number of earth connections should be installed to reduce the earth resistance of the system to 25 ohms, or even less, provided that some condition does not interfere to make a resistance of that order impracticable of attainment.

**28.** While there is no possibility of obtaining too low a resistance in making ground connections, great care must be taken so that the resistance of the earth connection be not too high, on account of voltage drop. With a lightning flash having a maximum current of 25 000 amperes, and an earth connection of 15-ohm resistance, the potential drop across the earth connection would be about 375 000 volts.

**29.** The resistance of an earth connection is due, for the most part, to the resistance of the layers of earth immediately surrounding the rod or plate; hence, increasing the diameter of the rod does not decrease the resistance of the earth connection in the same proportion. It has been found that, for a rod 10 feet in length, doubling the diameter, and thus doubling the area in contact with the soil, reduces the resistance but by 6 to 12%; but the combined resistance of 2 earth connections of the same size, made with rods, is approximately 50% of one of them alone if they are 6 feet or more apart. The resistance of a number of such earth connections in parallel is approximately inversely proportional to the number of grounds, provided they are 6 feet or more apart.

For practical purposes the law of variation of resistance with depth may be expressed by saying that increasing the depth of a rod from 8 to 9 feet decreases the resistance 1/9; increasing the depth from 9 to 10 feet decreases the resistance 1/10, and so on.

**30. Earth connections :** The 2 methods which appear the simplest and most expedient for measuring the resistance of earth connections for field work are the ammeter-voltmeter method and the oscillating-current Wheatstone bridge method.

For the ammeter-voltmeter method, there shall be, in addition to electrical measuring instruments of the proper range, a source of power either direct current at 100 volts or more, or alternating current at any convenient voltage. If direct current is used in the ammeter-voltmeter method, the counter electromotive force of polarization (1 or 2 volts) is sufficient to introduce appreciable errors at low voltages and a difference in potential of 100 volts or more is necessary to render them negligible. With alternating

current, polarization does not occur to an appreciable degree.

The Wheatstone bridge method requires a bridge of a portable type, a telephone receiver, a small transformer, and 4 or 5 dry cells in series with a 4-ohm buzzer to produce an oscillating current. The bridge method, even when power is available, is more convenient for general use than the ammeter-voltmeter method. The bridge method fails, however, where there are alternating currents flowing in the earth, because of noises in the telephone receiver. Both methods require that 2 earth connections, besides the one to be measured, be available, and that the 3 connections be at a distance of 50 feet or more from each other. If they are within 6 feet of each other, considerable errors may be introduced into the calculations.

The measurements and calculations are as follows : let the resistances of the 3 earth connections be designated by R1, R2 and R3; let the measured resistances of the different pairs in series, R1 plus R2, R1 plus R3 and R2 plus R3 be A, C and B, respectively.

Then R1 plus R2 equals A;  
R1 plus R3 equals C; and  
R2 plus R3 equals B.

If R1 is the combined resistances of the earth terminals of the lighting rod system, the solution of those equations gives :

R1 equals :  $\frac{A \text{ minus } B \text{ plus } C}{2}$  In the same way

R2 equals :  $\frac{A \text{ plus } B \text{ minus } C}{2}$  and

R3 equals :  $\frac{B \text{ minus } A \text{ plus } C}{2}$  In this manner

approximate results are obtained which are sufficiently accurate for field work.

**31. Copper roofed and steel frame buildings :** In the case of any copper clad or copper roofed building, at least 2 conductors shall extend from the air to the ground terminal at 2 points, diagonally opposite. For each additional ground terminal, if the roofing material is to be used as conductor between the ground and the air terminal, the cable shall extend up to and over the eaves, the ends being fanned out and soldered and riveted to the roof. If a proper electrical and mechanical connection is made between the roof and siding, earth connections may be made direct from the siding, as herein provided.

Steel frame building shall be provided with air terminals properly connected with the steel frame. This frame shall be grounded.

**32. Electrical and mechanical work :** Good electrical connection and first-class mechanical work is essential to ensure permanency and proper protection in a lightning rod system.

**33. Exposed wires :** All telephone wires that are strung on poles, or any exposed system of wires entering a building must be provided with a lightning arrester where they enter the building.

**34. Protection of livestock in the field :** The loss of livestock by lightning is caused principally by cattle drifting against wire fences during thunderstorms. The lightning may be collected by the fence at a distance and brought to the herb with sufficient force to kill them.

To obviate the danger, wire fences should be properly grounded. The best and most permanent form of earth connection is made with a post of galvanised iron, with clamps for holding the wires (made specially for the purpose) driven 6 feet into the ground. If the soil is dry these posts should not be placed more than 150 feet apart, in order that the resistance to earth may not be too high. If the soil is permanently damp they may be placed 300 feet from each other.

A good earth connection, which is less expensive than the specially made posts, can be obtained with  $\frac{1}{2}$  or  $\frac{3}{4}$ -inch galvanised iron pipe extending 5 or 6 feet in the ground and attached to each fence wire by wrapping with galvanised iron wire. The pipe earth connections shall be spaced at the same distances as outlined for the iron posts.

Running a wire, similar to that of which the fence is constructed, stapled to the posts in contact with the fence wires and extending 3 or 4 feet into the ground, is better than nothing, though it may make an earth connection of high resistance and may soon be broken off or corroded away. When this method is used the ground wires should extend a few inches above the fence, forming points.

To simply connect the fence to earth is, however, not sufficient. It is also necessary that the electrical continuity of the fence be broken up. This can be accomplished by inserting at intervals of about 900 feet, 2 x 2-inch strips of hardwood 3 feet in length, to the ends of which, placed longitudinally, the ends of the disconnected fence wires are made fast. In this manner, a bolt of lightning striking any section of the fence will be confined, in a large measure, to that section.

Where trees are isolated and the vicinity is much frequented by stock, the danger from lightning may be reduced by fencing around the trunk, at a few feet from it, and rodding the tree with copper cable from the top-most branches, connected if practicable to a point, and grounded to a sufficient depth to reach permanent moisture. Even if no fence is erected, the rod will be of considerable protection.

**35. Protection of grain elevators and warehouses from lightning :** In most cases, grain elevators and warehouses are isolated buildings and, in the case of the country elevator, it is the highest building in the vicinity. For this reason, it is important that lightning protection should be provided.

Materials used and methods employed should, where not specified in detail in this section, conform to the rules and regulations provided herein for protection against lightning. Always remember that, if the foundation of a building is the most important part of the structure so the grounding of a lightning rod system is the most important link of the system.

There must not be less than 4 ground connections on any building — one at each corner of a square or oblong building. An L shaped building must have at least 5 and a T shaped building at least 6 ground connections.

The upper horizontal conductor should be carried along the most exposed part of the roof, as that is where lightning is most liable to strike. Allowance for considerable “give and take” should be made, so that the conductors will not be misplaced by the settling of the building when loaded.

In installing the conductors there should be as few joints as possible and all joints must be made electrically and mechanically secured and protected from corrosion.

The conductors shall run as near a direct line as possible, inclining downwards and all sharp bends must be avoided. Conductors must not be run through metal pipes.

The main points to be observed regarding the air terminals are : substantial construction with features provided for making good, permanent connection to the rod and solid fastening to the roof.

In addition to the number of air terminals required for such buildings or structures, it is necessary that all high or prominent parts of the roof, such as cupolas, chimneys,

ventilators, be protected by air terminals properly connected to the conductors.

Metal apparatus such as piping, metal water tanks in attics, etc., should be connected to the conductors. The connection to the conductors should be made as near the roof as possible, and the lower end grounded if the run is vertical.

**36. Powder magazines :** For the protection of powder magazines from the lightning, special specifications shall be furnished on submission of plans and details of construction, capacity, etc.

**37. Protection of oil tanks from lightning :** The following regulations apply in general to all storage tanks located above ground, such as are used for the storage of crude petroleum or fuel oil, and describe a method of placing on the tanks a system of conductors which will insure a low-resistance path, other than the tank or its connections, for a lightning discharge to the earth.

Materials used and methods employed should, where not specified in detail under this section, conform to the rules of this Code for protection against lightning.

Conductors used must be of pure soft drawn copper weighing not less than 4 ounces per foot. If aluminum conductors are used, their weight must not be less than 2.75 ounces per foot.

Conductors must be placed on and around the top of the tank, as near the edges as possible, the ends joined together in good electrical and mechanical contact to form a circle. Two other conductors must be passed over the top, through the centre and at right angles to each other, the 4 ends carried vertically down the sides of the tank into the earth, terminating in a satisfactory and permanent ground connection.

It is absolutely essential that a permanent and reliable ground be secured, and connection to an underground piping system is by far the best that can usually be obtained. Where this is impracticable, ground plates or their equivalent must be used. Ground plates or other ground terminals must be well below the level to which oil has penetrated, and in no case less than 15 feet below the surface.

Wherever conductors cross each other, they must be firmly connected together so as to ensure permanent mechanical and electrical contact, and a vertical air terminal

of pure soft drawn copper, not less than  $\frac{3}{4}$  inches in diameter or of aluminum not less than  $\frac{7}{8}$  inches in diameter and not less than 5 feet high, must be placed at each crossing point and properly connected to both conductors ; also an air terminal should extend 3 feet above the vent pipe, or any other vertical projecting portion attachment of the tank, and connected by the shortest line to the conductors on the top of the tank. All conductors shall have a downward run.

The vent pipe should preferably be carried down to the ground and terminate some distance away, not less than twice the diameter of the tank, and its outlet covered with nickel gauze mesh and not exceeding in size 30 to the inch. If this cannot be done, the vent pipe should terminate in a T fitting with short pieces of pipe extending in each direction and an elbow fitting placed on each end, so as to give the horizontal arms a downward turn – the end of each arm being covered with nickel gauze. The object of this arrangement is to distribute the column of vapour or gas from the vent pipe, so as to keep it away from the point where lightning discharge may occur. The nickel gauze is intended to prevent flame entering the pipe and firing the contents of the tank.

In installing the conductors, there should be as few joints as possible – these and all connections must be mechanically and electrically secured and be protected from corrosion.

Conductors must be firmly attached to the surface of the tank by means of copper clamps or other approved material, making secure mechanical and electrical connections – the distance between supports to be not more than 4 feet. Nails or other fasteners must on no account protrude through the roof. Vertical rods should be carried a sufficient distance from the side to avoid a sharp bend or curve where carried from the side to the roof of the tank. Conductors must never be run through metal pipes.

Good electrical and mechanical interconnection must be made with the lightning rod system of all of the metallic parts of the tank, unless the tank is constructed entirely of metal with all parts securely riveted together.



c. I-13.01, r.2

## **Regulation respecting the Canadian Electrical Code**

An Act respecting electrical installations  
(R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after  
consolidation : R.S.Q., c. I-13.01, s. 29)

**1.** The Resolution dated 18 May 1977 of the board of examiners, which decrees in accordance with section 29 of the Act respecting electrical installations (R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after consolidation: R.S.Q., c. I-13.01) that the 12<sup>th</sup> Edition of the Canadian Electrical Code serve as a basis in drafting the examination programme as well as the forms and questionnaires to be used by the examiners upon the examination of candidates, be approved, and that such Code serve as a basis in applying the Act respecting electrical installations is approved by the Government and the Code comes into force on 27 July 1977.

**2.** The Electrical Code made under Order in Council 951-74 dated 13 March 1974 and amended by Orders in Council 1577-74 dated 1 May 1974, 4398-75 dated 1 October 1975 and 4399-75 dated 1 October 1975, is revoked from 27 July 1977.

**3.** Notwithstanding section 2, the electrical works for which a permit was issued prior to 27 July 1977 may be continued to their termination in accordance with the Electrical Code.

**4.** In accordance with section 29 of the Act respecting electrical installations, the Minister of Labour, Manpower and Income Security approves the amendments to the Canadian Electrical Code, 12<sup>th</sup> Edition, adopted by resolution of the board of examiners dated 24 November 1977 and 31 May 1978, and coming into force on 1 March 1978 and 19 July 1978.

---

O.C. 2197-77, (1977) 109 O.G. II, 3641  
M.O. of 22.12.77, (1978) 110 G.O., 991  
M.O. of 28.06.78, (1978) 110 G.O., 2593



c. I-13.01, r.3

## Regulation respecting electrical installations

An Act respecting electrical installations (R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-13.01, ss. 8, 10, 19, 28, 29 and 43)

### DIVISION I GENERAL PROVISIONS

**1.** This Regulation applies to lighting, heating and electric power installations. Paragraph *b* of section 2 ; sections 3 and 5 ; subsection 1, the first sentence of subsection 2 and paragraph *a* of subsection 3 of section 12 ; subsections 1 to 3 of section 13, section 17 ; sections 24 and 27 also apply to installation for purposes of providing protection against lightning.

**2. Definitions :** In this Regulation the following words and expressions mean :

(a) “mobile prefabricated structure” : unit constructed in a factory, motorized or transportable, particularly a mobile home, trailer, camper, trailer tent and any similar vehicle ;

(b) “fee” : fee according to the Act respecting electrical installations (R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-13.01).

**3. Request for inspection :** The holder of a permit shall notify the board of examiners of the date on which the works, in whole or in part, shall be ready for inspection. Unless the board of examiners otherwise authorizes, these works shall remain open for a period of 2 working days from the date on which the inspection was requested.

**4. Current permit :** The electricity distributor is not obliged to obtain authorization from the board of examiners in order to proceed with a connection under section 6 of the Act, when the power has been cut off due to arrears in payments or following upon cessation of occupancy by the user, inasmuch as there has been no modification or addition to the said electrical installation.

### 5. Defective installations :

(1) When an inspector orders alterations to be made to an electrical installation under section 9 of the Act respecting electrical installations, a time limit of 30 days is granted for the alterations as mentioned in the notice of defect, to be made.

(2) Upon receiving a defect notice, the person to whom the notice is addressed shall inform the board of examiners concerning the date on which repairs shall be completed and the installation shall be ready for inspection.

(3) Should the person contemplated be unable, within the given time limit to conform to the notice established under subsection 1, the board of examiners may upon written request grant an extension to the said time limit.

(4) If the corrections are not performed within the given time limit, the board of examiners may inform the owner in writing thereof.

### 6. Use of approved electrical equipment :

(1) It is prohibited to offer for sale, to sell, to buy or to use mobile prefabricated structures, materials, devices and equipment not approved nor to dispose of them in any way. The board of examiners may however, permit, upon written request, that the above be used for purposes of exhibition, presentation or demonstration.

(2) All electrical equipment used in an electrical installation must be approved for the purposes for which it is to be used.

(3) It is prohibited to use any electrical equipment which is inferior to the sample used for approval or where the terms of the approval agreement have not been observed.

### DIVISION II EQUIPMENT APPROVAL

#### 7. Mark of approval :

(1) The board of examiners recognizes the certifications issued by the following bodies :

(a) the Canadian Standards Association (CSA-ACNOR) ;

(b) the Underwriters' Laboratories of Canada (ULC) ;

(c) the Canadian Gas Association (CGA).

(2) However, such attestation is not required for :

- (a) each of the components of an apparatus where apparatus has received a general approval ; or
- (b) artisan material, where it is not practical for technical reasons to use approved materials available on the market and where they offer an equivalent safety.

### **8. Special approval :**

(1) In the cases mentioned below, the board of examiners shall grant upon request special approval upon inspection of electrical equipment and when it is satisfied that the said equipment presents no hazards to persons or property :

- (a) out-of-series equipment produced singly or in very small quantity or artisan made ;
- (b) equipment on the point of being certified by one of the bodies recognized by the board of examiners ;
- (c) equipment for which no recognized standards exist.

(2) Any request for special approval shall be made in the form attached to this Regulation which shall be duly signed by the applicant.

## **DIVISION III LICENCES**

### **9. Terms and conditions for the issuance of licences :**

(1) The required minimum percentage for examinations for licence A-2 or A-3 is 80%.

(2) Any candidate who has not obtained the required minimum percentage in the examination as required under subsection 1, may sit for another examination at a future date fixed by the board of examiners. However, when the percentage of a candidate is less than 60%, he may not sit for a new examination for 30 days starting from the date on which he sat for the last examination.

(3) Any candidate who has already successfully passed the examination prescribed for the obtaining of licence A-2 or A-3 and who received none of these licences following his qualification, or any holder of one of these licences which has expired due to nonrenewal, is exempted from taking a new examination of this request for a licence or renewal of a licence was made within a period of not more than 5 years since the date of his qualification examination or since the last renewal date. However, if more than 5 years has elapsed since the date of this qualification or the last renewal date, the candidate must then prove to the satisfaction of the board of examiners that during the last 2 years :

(a) he was an active member of a company, partnership or corporation carrying out electrical installation work ;

(b) he has performed the trade of journeyman electrician.

(4) No individual may simultaneously hold more than one licence issued under this Regulation.

(5) No licence may be issued or renewed unless all the necessary conditions and procedures have been fulfilled.

(6) Every owner of a public building may engage the services of as many journeymen electricians in charge, holders of licence A-2, as he possesses distinct establishments or engage the services of only one journeyman electrician in charge holding the said licence, if he meets the requirements of subsection 7.

(7) Any owner of a public building shall, before 1 April of each year, inform the board of examiners in writing of the name of the journeyman electrician in charge, as well as the address of each establishment under his responsibility.

(8) Any manufacturer of fixed prefabricated structures may engage the services of as many journeymen electricians in charge, holders of licence A-3 as he possesses distinct factories, or engage the services of only one journeyman electrician in charge, holder of the said licence if he conforms to the conditions of subsection 9.

(9) Every manufacturer of fixed prefabricated structures must, before 1 April of each year, inform the board of examiners in writing of the name of the journeyman electrician in charge as well as the address of each factory under his responsibility.

**10. Amalgamation, sale, conveyance or change of name :** Any amalgamation, sale, conveyance of change of legal or corporate name of an enterprise or in the composition of a partnership shall be forwarded as a written amendment to the board of examiners within 15 days.

### **11. Required licence :**

(1) Any owner of a public building who has in his employ one or several journeymen electricians shall engage the services of a journeyman electrician in charge, holder of licence A-2.

(2) Any manufacturer of fixed prefabricated structures who employs one or several persons to effect electrical installation works on such structures shall engage the services of one journeyman electrician in charge, holder of licence A-3.

#### **DIVISION IV INSTALLATION PERMIT**

##### **12. Permit required :**

(1) The permit provided for in section 4 of the Act respecting electrical installations is valid only for works in a specific place and must be made available to the inspector.

(2) There shall be as many installation permits as there are distinct installations. The electrical installation of each consumer constitutes a distinct installation. However, one permit only is sufficient for all the consumers who are connected to an electrical supply service through a common consumer service.

(3) This permit is also required for :

(a) the carrying out of temporary electrical installation works during the period required for construction ; and

(b) the carrying out of works required for the connecting of any fixed prefabricated structure to the electrical supply system.

##### **13. Conditions and terms for the issuance of permit :**

(1) To obtain a permit, the appropriate application form as found attached to this Regulation, must be filled in for each case and signed by the holder of a licence or by any other person authorized to do so by proxy.

(2) No permit may be issued to a chief journeyman for his employer or to an electrical contractor after 30 days have expired since the payment of the prior notice of offence or of the decision condemning this employer or contractor for the offence mentioned in subsection e of section 31 of the Act, unless the fees in question have been paid.

(3) To obtain a new installation permit, the licence holder must, if he is found or considered guilty of a violation under sections 9 and 31.2 of the Act, correct the defects in question within the 30 days of the decision or the payment of the prior notice of offence.

(4) The journeyman electrician in charge, holder of licence A-2, shall keep a register in which he shall mention all installation works. These works are periodically in-

spected and the electrician in charge shall forward to the board of examiners a permit application for these works every 3 months.

(5) Any manufacturer of fixed prefabricated structures shall keep a register in which is mentioned the number of manufactured structures he has manufactured, their description, and the place where these are destined to be installed and the name of the person responsible for the electrical installation.

**14. Connection :** A public service company or a municipal service may connect an electrical installation to its network without having to comply with the first paragraph of section 6 of the Act respecting electrical installations when the consumer service is interrupted because of accident, natural disaster or vandalism. However, the public service company or the municipal service shall transmit to the board of examiners, within the 72 hours following the connection, the address of the place and the date on which the connection was made and the name and address of the holder of the licence who made the repairs to the consumer service.

**15. Special permit :** Any owner using electrical energy for the operation of a circus, a travelling show, and any other similar installation which moves from one place to another, shall, before using his equipment, obtain authorization from the board of examiners.

**16. Temporary licence permit :** No permit is issued for electrical installation works for lighting, heating or electrical power to a holder of a temporary licence holder as mentioned under section 35 of the Act respecting building contractors vocational qualifications (R.S.Q., c. Q-1) unless the said person has declared the total estimated wages for the projected works to the board of examiners.

#### **DIVISION V PREFABRICATION**

##### **17. Fixed prefabricated structures :**

(1) The electrical installation of fixed prefabricated structures is subject to inspection by the board of examiners and such inspection is performed at the installation point of these fixed prefabricated structures. The electrical installation works of such fixed prefabricated structures are also subject to a periodic factory inspection. The board of examiners determines the frequency and the terms of these inspections.

(2) All the plans for each model of fixed prefabricated constructions electrical installation shall be submitted by

the manufacturer in 4 copies to the board of examiners and shall be approved before manufacture begins.

(3) The electrical installation of fixed prefabricated structures entering Québec shall also be inspected by the board of examiners, on the site. The manufacturer of the said fixed prefabricated structures shall, if necessary, have any defects found during the inspection corrected and he shall pay the fees mentioned in section 22 or 24 as the case may be.

## **DIVISION VI PLANS AND SPECIFICATIONS**

### **18. Plans required :**

(1) Except for temporary electrical installations necessary for construction works, 4 copies of the plans and specifications shall accompany or precede the permit application :

(a) for any new electrical installation whose service connection exceeds 100 kW ;

(b) for any alteration or addition made to an existing installation :

i. when the alteration necessitates the changing of a service connection and the new service connection exceeds 100 kW ; or

ii. when the rated power of the charges to be installed exceeds 50 kW ;

(c) for any installation when the voltage exceeds 750 volts.

(2) The board of examiners due to the complexity of a project may, in addition to the required plans and specifications mentioned in subsection 1, request detailed plans and specifications for certain equipment, as well as additional documents or certificates.

(3) Plans and specifications shall contain the following information :

- (a) the name and address of the licence holder ;
- (b) the name and address of the location of the works ;
- (c) the type of establishment where the works are performed ;
- (d) the specific use of premises ;
- (e) the type of electrical installation, (new, addition or alteration) ;
- (f) the identification of the part of the electrical installation on which work is to be performed ;

(g) the voltage ;

(h) the location of the service and the single-line service and distribution plan ;

(i) the charge, the type and gauge of protection and the identification of cable and branching circuits ;

(j) the rated power of each appliance ;

(k) the type and size of raceways used ;

(l) the number, type and gauge of the conductors used in raceways ;

(m) the type and gauge of cables ;

(n) the gauge and location of grounding conductors.

## **DIVISION VII FEES**

**19. Examinations :** Fees for examinations or supplementary examinations are 15 \$.

### **20. Total wages :**

(1) For the purposes of this section, the following terms mean :

(a) "employer" : an electrical contractor who does or does not engage employees, as well as the owner of a public building and the manufacturer of fixed prefabricated structures who uses the services of a journeyman electrician in charge ;

(b) "total wages" : the total of all wages paid, before deductions, including hourly or piece-work rates, commissions, bonuses, holiday pay and any other form of remuneration :

i. in the construction industry, to journeymen and apprenticed electricians carrying out electrical installation work. However, the payments paid to a person acting as a salaried foreman within the meaning of the Construction Decree (c. R-20, r.5) and those paid for work other than that for electrical installations by employers also holding a licence issued under the Act respecting piping installations (R.S.Q., c. M-7 ; am., S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-12.1) are not part of total wages ;

ii. in all other sectors, to journeymen and apprenticed electricians. However, are excluded from total wages, payments made to any person who acts as foreman and who does not carry out any electrical installation work.



(2) The annual fees required for the inspection of electrical installations are as follows :

(a) in the case of an electrical contractor a fixed amount of 100 \$ or in the case of an enterprise for which licence A-3 was issued, a fixed amount of 300 \$ :

- i. plus 4 ½ % of the first 500 000 \$ of the total wages ;
- ii. plus 2 ¾ % of the total wages exceeding 500 000 \$ ;

(b) in the case of an enterprise for which one or several licences A-2 have been issued, a fixed amount of 300 \$ per journeyman electrician in charge plus 2 ¾ % of 30% of total wages. This provision applies to the fees payable for the fiscal year ending 1 April 1974 and to those of subsequent years.

(3) The required annual fixed amount in subsection 2 is established on a *pro rata* basis of the working time in the following cases :

(a) if an individual, a company, partnership, or corporation obtains a licence during the year, excluding a renewal during the year ;

(b) if the board of examiners was notified as under section 11 of a work stoppage in an enterprise.

(4) The employer who rents on a temporary basis the services of journeymen or apprenticed electricians through a third person who does not hold a licence shall include the rent cost in calculations of total wages.

(5) The journeymen or apprenticed electricians who participate in the profits of a partnership or who belong to a religious community or to an association are presumed as receiving for purposes of calculating total wages, a wage of 10 000 \$ annually for the electrical installation work they perform for the said partnership, community or association.

However, in the case of a partnership, the member qualifying the partnership for a licence and who carries out such work is not governed by the preceding paragraph.

(6) The employer shall forward to the board of examiners, with his remittance for 28 February, a written declaration stating the amount of total wages paid during the year ending 31 December and the amounts for such year.

The employer who ceases operations shall forward, within 15 days of such cessation, a declaration indicating total wages paid since 1 January.

(7) If the employer omits to forward to the board of examiners the declaration required under subsection 6, or if the board of examiners has reason to doubt the validity of the said declaration, the latter may make an estimate of the total wages paid by such employer. In this case, the onus is upon the employer to prove this estimate incorrect.

(8) When it is established that the total wages of an employer differs from the amount used for establishing the assessment, the board of examiners bills or credits, as the case may be, an amount equal to the difference between the amount assessed and the amount calculated according to the actual total wages.

(9) The employer shall remit all exigible fees under this section to the board of examiners on the following dates :

- (a) 30 May ;
- (b) 30 August ;
- (c) 30 November ;
- (d) 28 February.

(10) In order to establish the amounts to be paid for each remittance, the employer shall use one of the 2 following methods during the year :

(a) calculation based on total wages for the preceding year : the employer shall pay for each of the first 3 remittances an amount representing at least ¼ of the fees for the preceding year ;

(b) calculation based on total wages for the current year : the employer forwards his remittance for 30 May in relation to total wages paid from 1 January to 31 March of the current year, that for 30 August is paid in relation to total wages paid from 1 April to 30 June and that for 30 November is paid in relation to total wages paid from 1 July to 30 September. The employer shall forward with each remittance a statement indicating the wages paid to each journeyman or apprentice and all such individuals shall be identified by name and their social insurance number.

The last remittance shall correspond to the difference between the exigible fees and the remittances already forwarded.

(11) The employer who obtains a licence during the year, other than a renewal, shall forward a remittance on the first date provided in subsection 9 following the date of issue of the licence, providing that at least 2 months separate these 2 dates.

According to whether the first remittance is made on 30 May, 30 August or 30 November, it must correspond, as the case may be, to  $\frac{1}{4}$ ,  $\frac{1}{3}$  or  $\frac{1}{2}$  the exigible fees for the current year.

Such employer shall forward to the board of examiners along with his first remittance an estimate of the total wages that he must pay from the start of his operations to 31 December of the current year.

(12) All fees levied under this Regulation are subject to readjustment upon receipt of a declaration of the total wages of an employer as mentioned in subsection 6.

(13) Any fees due and not paid within 30 days of billing bear interest calculated monthly at the rate provided for in section 8.2 of the Act respecting electrical installations as of the date of billing.

(14) Fees are payable by the employer and the latter may not, directly or indirectly, require that the employee reimburse him in whole or in part for these fees.

(15) Each employer shall keep a register and place it at the disposal of any representative authorized by the board of examiners in order to allow verification of the declaration supplied under subsection 6.

(16) The board of examiners may investigate all cases where there is reason to doubt the validity of the information supplied under subsection 6.

(17) Any person charged with the investigation mentioned in subsections 15 and 16 shall not, except in the exercise of his duties, or with the authorization of the board of examiners, or of a court, divulge or allow to be divulged any information obtained during this investigation.

**21. Approval of plans :** The fees for the approval of the electrical installation plan for each model of fixed prefabricated structure are :

(a) 30 \$ for structures having a connection, a feeder or a circuit of 100 amperes or less ;

(b) plus 30 \$ for each multiple of 100 amperes or fraction exceeding 100 amperes.

**22. Inspection of fixed prefabricated structures :** The fees for site-inspection of fixed prefabricated structures for which plans have not been previously approved by the board of examiners or that have been manufactured outside Québec are 60 \$, plus 30 \$ for each multiple of 100 amperes or fraction exceeding 200 amperes connection capacity.

**23. Works at a hydroelectric station under construction :** The fees required from a contractor for the inspection of electrical installations at a hydroelectric station under construction are 75 \$ for each week during which such works are being carried out at this station.

This section is effective as of 1 January 1982.

**24. Inspection of electrical installation works for protection against lightning and special inspection :** For the inspection of electrical installation works for purposes of protection against lightning and for any special inspection made by an inspector of the board of examiners, the fees are 20 \$ per one-half hour or fraction of one-half hour.

**25. Approval :** For the inspection of mobile prefabricated structures, materials, accessories, equipment or electric devices which are not already approved by an authority recognized by the board of examiners, the fees are 20 \$ per one-half hour or fraction of one-half hour.

**26. Mark of approval :** In the cases provided for in section 8, a distinct mark of approval shall be affixed to each material, accessory, equipment or device thus approved ; the cost is 2 \$ per unit.

**27.** An employer shall send his declaration of total wages for 1981, with any required fees, to the board of examiners not later than 28 February 1982.



Gouvernement du Québec  
Ministère du Travail, de la Main-d'œuvre  
et de la Sécurité du revenu  
Bureau des examinateurs électriciens

# PERMIT APPLICATION (Lightning rods)

Keep this copy  
and return  
3 copies

| Installation site          |  |              |
|----------------------------|--|--------------|
| Client                     |  |              |
| Address of installation    |  |              |
|                            |  | Postal code  |
| Other details if necessary |  |              |
| Permanent address of owner |  |              |
|                            |  | Postal Code  |
|                            |  | Telephone N. |

| Name and address                          |             |  |
|---|-------------|--|
| A<br>P<br>P<br>L<br>I<br>C<br>A<br>N<br>T | Legal name  |  |
|   | Address     |  |
|   |             |  |
|   | Postal code |  |

| Inspection fees |      |
|-----------------|------|
| No. hours       | Fees |
|                 |      |

| Dimensions |                |
|------------|----------------|
| Height     | Area           |
| m          | m <sup>2</sup> |

| Designation of installation site         |   |
|--|---|
| 1 - <input type="checkbox"/> Residential | 3 - <input type="checkbox"/> Industrial |
| 2 - <input type="checkbox"/> Commercial  | 4 - <input type="checkbox"/> Other      |
| If 2, 3 or 4, specify                    |   |

| Type of installation                            |  |
|---|--|
| 1 - <input type="checkbox"/> New                | 4 - <input type="checkbox"/> Concealed |
| 2 - <input type="checkbox"/> Addition or change | 5 - <input type="checkbox"/> Exposed   |
| 3 - <input type="checkbox"/> Temporary          |  |

| Installation details |        |                              |                              |  |         |
|----------------------|--------|------------------------------|------------------------------|--|---------|
| Air terminals        | Number | Copper                       | Aluminum                     | Other                                  |         |
|                      |        | 1 - <input type="checkbox"/> | 2 - <input type="checkbox"/> | 3 - <input type="checkbox"/> (Specify) |         |
| Down conductors      | Number | Ground electrodes            | Number                       | Type of ground electrodes              | Specify |
|                      |        |                              |                              |  |         |
| Other                |        |                              |                              |  |         |
|                      |        |                              |                              |  |         |
|                      |        |                              |                              |  |         |
|                      |        |                              |                              |  |         |

| Work schedule      |                  |   |   |              |   |
|--------------------|------------------|---|---|--------------|---|
| Beginning of works | yr               | m | d | Or           | Will notify B.E.E. at beginning of works <input type="checkbox"/> |
| End of works for   | yr               | m | d | Or           | Will notify B.E.E. at end of works <input type="checkbox"/>       |
| Signature          | N. of contractor |   |   | Telephone N. | Date yr m d   |

318A (9/10)



Gouvernement du Québec  
Ministère du Travail, de la Main-d'œuvre  
et de la Sécurité du revenu  
Bureau des examinateurs électriciens

## PERMIT APPLICATION

| INSTALLATION SITE          |  |              |
|----------------------------|--|--------------|
| Client                     |  |              |
| Address of installation    |  |              |
|                            |  | Postal Code  |
| Other details if necessary |  |              |
| Permanent address of owner |  |              |
|                            |  | Telephone No |

KEEP THIS COPY  
AND RETURN  
4 COPIES

| NAME AND ADDRESS                          |             |  |
|---|-------------|--|
| A<br>P<br>P<br>L<br>I<br>C<br>A<br>N<br>T | Legal name  |  |
|   | Address     |  |
|   |             |  |
|   | Postal code |  |

| TYPE OF PERMIT                                     |        |     |
|--|--------|-----|
| 1 <input type="checkbox"/> Electrical installation |        |     |
| 2 <input type="checkbox"/> Approval of materials   |        |     |
|  | Number | Fee |
| Hours  |        |     |
| Labels   |        |     |

| DESIGNATION OF INSPECTION SITE  |  |                                       |  |   |  |
|---|--|---------------------------------------|--|---|--|
| 1 <input type="checkbox"/> Residential                                |  | 2 <input type="checkbox"/> Commercial |  | 3 <input type="checkbox"/> Industrial                       |  |
| <input type="checkbox"/> Cottage <input type="checkbox"/> Mobile home |  | 4 <input type="checkbox"/> Other      |  | Number of stories   |  |
| Number of dwellings   |  | If 2 or 4 specify                     |  | 5 <input type="checkbox"/> Fixed prefabricated construction |  |

| TYPE OF INSTALLATION                                 |  | MULTIPLE MEASUREMENT |    |     |     |           |
|--|--|----------------------|----|-----|-----|-----------|
|  |  | AMPERES              | 60 | 100 | 200 | 400 and + |
| 1 <input type="checkbox"/> New                       |  | Residential          |    |     |     |           |
| 2 <input type="checkbox"/> Change consumer service   |  | Commercial           |    |     |     |           |
| 3 <input type="checkbox"/> Addition or change        |  | Industrial           |    |     |     |           |
| 4 <input type="checkbox"/> Temporary of Construction |  | Other                |    |     |     |           |
| 5 <input type="checkbox"/> Superior Force            |  |                      |    |     |     |           |

| PROJECTED WORKS                           |       |                          |         |  |                  |  |   |                                    |                                  |
|---|-------|--------------------------|---------|--|------------------|--|---|------------------------------------|----------------------------------|
| Consumer service                          |       | Amperes                  | Volts   | 1 <input type="checkbox"/> Aerial              |                  | 3 <input type="checkbox"/> Underground   |   | Voltage                            | 1 <input type="checkbox"/> High  |
|   |       |                          |         | 2 <input type="checkbox"/> Aerial, underground |                  |  |   |                                    | 2 <input type="checkbox"/> Low   |
| Approx No                                 | Fuses | Circuits                 | Outlets | Motors   | Electric heating | kW total                                 | 1 <input type="checkbox"/> baseboard or cable set | 2 <input type="checkbox"/> Central | 3 <input type="checkbox"/> Other |
| Circuit                                   |       | Connection               |         | Aerial line                                    |                  | Range circuit                            |   |                                    |                                  |
| <input type="checkbox"/> Water heater     |       | <input type="checkbox"/> |         | <input type="checkbox"/> Power transformer     |                  | <input type="checkbox"/> Dryer circuit   |   |                                    |                                  |
| <input type="checkbox"/> Burner           |       | <input type="checkbox"/> |         | <input type="checkbox"/> Generator             |                  | <input type="checkbox"/> Welding machine |   |                                    |                                  |
| <input type="checkbox"/> Air conditioning |       | <input type="checkbox"/> |         | <input type="checkbox"/> Outside lighting      |                  | <input type="checkbox"/> Basement finish |   |                                    |                                  |
| <input type="checkbox"/> Gas pump         |       | <input type="checkbox"/> |         |  |                  |  |   |                                    |                                  |
| <input type="checkbox"/> Signs            |       | <input type="checkbox"/> |         |  |                  |  |   |                                    |                                  |
| Other                                     |       |                          |         |  |                  |  |   |                                    |                                  |

| WORK SCHEDULE            |                |    |   |
|--------------------------|----------------|----|---|
| Connection for           | Date<br>Yr M D | OR | Will notify B.E.E. at connection time <input type="checkbox"/>    |
| Cable covering for       | Date<br>Yr M D | OR | Will notify B.E.E. before covering cable <input type="checkbox"/> |
| Termination of works for | Date<br>Yr M D | OR | Will notify B.E.E. at end of works <input type="checkbox"/>       |

NOTE: Give the power company sufficient prior notice when the planned electrical installation may require construction work or alterations in the network.

|           |                 |              |                |           |
|-----------|-----------------|--------------|----------------|-----------|
| Signature | Contractor's No | N. telephone | Date<br>Yr M D | Signature |
|-----------|-----------------|--------------|----------------|-----------|

504A (10/01)

APPLICANT

[illegible]

O.C. 854-73, (1973) 105 O.G.II, 889  
O.C. 4080-73, (1973) 105 O.G.II, 6349  
O.C. 951-74, (1974) 106 O.G.II, 777  
O.C. 1488-74, (1974) 106 O.G.II, 1885  
O.C. 304-76, (1976) 108 O.G.II, 1741  
O.C. 2177-76, (1976) 108 O.G.II, 4027  
O.C. 385-79, (1979) 111 G.O., 2345  
O.C. 608-79, (1979) 111 G.O., 3299  
O.C. 994-80, (1980) 112 G.O.II, 1487 and  
(1981) 113 G.O.II, 3283  
O.C. 3267-81, (1981) 113 G.O.II, 4041  
(except section 4)



c. I-13.01, r.4

**Regulation respecting the costs of a  
previous notice of offence as provided for  
in the Act respecting electrical  
installations**

An Act respecting electrical installations  
(R.S.Q., c. E-4 ; am., S.Q., 1975, c. 53 ; after  
consolidation : R.S.Q., c. I-13.01, s. 36.1)

**1.** The costs in the prior notice of offence provided for in  
section 36.1 of the Act respecting electrical installations is  
2 \$.



c. I-13.1, r.1

**Règlement sur la régie interne, la  
formation et les pouvoirs du comité  
exécutif de l'Institut national de  
productivité**

An Act respecting the Institut national de productivité  
(R.S.Q., c. I-13.1, s. 18)

See French Edition



c. I-14, r.1

## Regulation respecting admission and enrolment of pupils and schools attended

Education Act  
(R.S.Q., c. I-14, s. 16)

**1. Definitions :** In this Regulation, unless the context indicates otherwise, the following terms mean :

“admission” : the certificate of a pupil’s eligibility for the courses and educational services of a school board ;

“school board” : any corporation of school commissioners or school trustees governed in whole or in part by the Education Act (R.S.Q., c. I-14) ;

“application for admission and enrolment” : the procedure to obtain the admission of a pupil and his enrolment for the courses and educational services of a school board ;

“enrolment” : the determination of the courses to be followed, the educational services offered and the school to be attended ;

“parents” : the father, mother and, in their absence, the guardian of a child.

**2. Application for admission and enrolment :** Application for admission and enrolment shall be compulsory for all pupils of preschool, primary and secondary levels who wish to attend a school of a school board. It is valid for the entire period during which the pupil attends without interruption a school of that school board or under its jurisdiction in accordance with section 450 of the Education Act. However, a change in the choice of language of instruction requires a new application for admission.

**3. Public notice :** The school board shall give public notice concerning application for admission in accordance with the Education Act. It may, in addition, use other means for notifying the interested parties.

**4. Applicant :** Application for admission and enrolment shall be made by the parents, or the pupil himself if he is of the age of majority, to the school board having jurisdiction with respect to the pupil, prior to 1 March preceding the school year.

**5. Procedure for application for admission :** Application for admission must include at least the following information :

- (a) pupil’s surname and given name ;
- (b) pupil’s religion : – Catholic – Protestant – other – none ;
- (c) address of the place of domicile ;
- (d) language of instruction requested ;
- (e) parents’ surnames and given names.

The application must be accompanied by the following documents :

- (a) for a pupil born in Québec attending school for the first time, his birth certificate or a certified copy of it ;
- (b) where the pupil has already attended school in Québec, an official document showing the permanent code assigned by the Ministère de l’Éducation ;
- (c) where the pupil is born outside Québec and it is impossible to obtain his birth certificate or a certified copy of it, a sworn declaration from the parents of the date and place of birth of the pupil.

**6. Admission :** The school board shall admit a pupil meeting the conditions fixed by the Act and the regulations ; where necessary, it shall inform the parents, or the pupil if he is of the age of majority, of its refusal.

**7. Enrolment :** Each year, the school board, at a time decided by it, enrolls the pupil who has already been admitted.

Where the school board enrolls a pupil who has not attended one of its schools, it must send a copy of the enrolment to the school board or institution previously attended by the pupil.

**8. Proof of schools attended :** For each of its pupils, the school board must have a proof of attendance on 30 September. This document must attest to the identity of the pupil and his presence at school on that date and must be signed by a member of the school staff, parents or the pupil who is of the age of majority, and by the principal of the school.

If the pupil is absent from school on 30 September, the document attesting non-attendance at another school must be signed by the parents or the pupil who is of the age



of majority. It must also be signed by a representative of the school.

**9. Notice of withdrawal :** Where a pupil discontinues attendance at a school of a school board before completing his elementary studies or obtaining a secondary school diploma or a secondary school vocational diploma, a notice of withdrawal signed by a representative of the school board must be forwarded to the parents or to the pupil who is of the age of majority. The notice, however, is not required if the school board has received a copy of the pupil's enrolment provided for in the second paragraph of section 7.

**10. Application of the Regulation :** This Regulation does not apply to persons making an application for admission to adult education.



c. I-14, r.2

**Règlement sur le calendrier scolaire des  
élèves de la classe maternelle et des  
niveaux primaire et secondaire**

Education Act  
(R.S.Q., c. I-14, s. 16)

See French Edition



c. I-14, r.3

## Regulation respecting school committees and parents' committees

Education Act

(R.S.Q., c. I-14, ss. 16 and 53)

**1.** In this Regulation, the following words mean :

(a) “parent” : the father, mother, or failing them, the guardian of a child ;

(b) “school” : one or more groups of children and teachers under the authority of a principal or of a responsible person, if there is no principal ;

(c) “institutional school” : a group of physical schools (buildings) under the authority of the same principal ;

(d) “school board” : as the case may be, a school board, a regional board, or a corporation of school trustees ;

(e) “school principal” : the school principal himself or the person responsible for the school if there is no principal ;

(f) “delegate” : an elected member of the school committee chosen by the latter to become a member of the parents' committee ;

(g) “representative” : a member of the parents' committee elected by the latter to become a member of the school board and its Council of Commissioners and the executive committee.

### DIVISION I SCHOOL COMMITTEE

#### *§1. Composition*

**2.** The school committee consists of at least 7 members and at the most 25 members, including the school principal and the representative designated by the teachers of the school who, however, are not entitled to vote, nor to have access to the chairmanship or to the office of delegate to the parents' committee, and the members elected in accordance with section 16.

Wherever a school gives instruction at the elementary and secondary levels, the school committee must consist of at least one member for each level of education.

The school committee must also consist of at least one member for a kindergarten, where such a class is held in the school.

**3.** The number of members on the school committee is determined each year, in accordance with section 2 by a general meeting of the parents.

**4.** The term of office of the members of the school committee ends on the election day set forth in section 8.

**5.** A person shall cease being a member of the school committee when he dies, ceases to be qualified, refuses to accept office or resigns in writing.

**6.** All vacancies during the course of the year shall be made up within 90 days by the parent's general assembly called for this purpose by the school committee.

**7.** The mandate of school committee members shall be renewable.

#### *§2. Establishment*

**8.** Before 20 May each year, the school principal calls the general meeting of the parents of the children who attend the school and who are registered for the following school year, to elect the parents to the school committee. This call is made by a notice of at least 4 clear days either by radio or television or by verbal or written communication to each parent either by insertion in one or more newspapers distributed in the territory of the school board, or by several of the above methods at the same time.

**9.** The parents' general assembly for election of members to the school committee shall be chaired by the school principal until it elects a chairman for the assembly or an election chairman.

Before nominations, the general meeting of the parents must determine the number of members of the school committee as stipulated in section 3.

**10.** Two parents may propose the candidacy of any eligible person to the office of school committee member. If the number of candidates exceeds the number of seats available, then the general meeting will proceed to vote by secret ballot. Each parent may vote for as many candidates as there are posts to fill.

**11.** Immediately after closing of the poll, the person who presides shall count the ballots and add the number of votes given in favour of each candidate. He then declares elected the candidates who have obtained the greatest number of votes.

In case of a tie between 2 candidates, the person who presides shall cast the deciding ballot.

**12.** Each year, the school principal invites the teachers to designate and make known before 20 May their representative to the school committee.

All vacancies during the course of the year are filled by the teachers within the ensuing 30 days. The chairman of the school committee invites them to elect a person to replace him.

**13.** No later than on 20 May, the members of the school committee hold their first meeting to choose their chairman. At the same meeting, they may designate from among themselves all other officers deemed necessary for the proper organization of the committee.

**14.** At the same meeting, after choosing its chairman, the school committee shall elect a delegate to the parents' committee from among its members.

In the case provided for in the second paragraph of section 2, one delegate is elected for each of the elementary and secondary levels.

The chairman of the school committee immediately gives the secretary-general of the school board the name of the delegate or delegates to the parents' committee.

**15.** All vacancies during the course of the year for the office of chairman or delegate of the school committee are filled by the school committee within the ensuing 30 days.

**16.** Between 1 and 15 October each year, the chairman of the school committee must call the general meeting of the parents of the children who attend this school to elect at least 2 other members to sit on the school committee. This general meeting of the parents is chaired by the chairman of the school committee or, in his absence, by another member of the school committee designated by the committee.

### *§3. Operation*

**17.** The members of the school committee shall meet at least once a month; they are not required, however, to meet during the months of July and August.

The quorum of the committee is the absolute majority of all members able to vote.

**18.** The school committee must determine the date, place and hour of its regular meetings as well as the methods and procedures of communication with the parents of the school.

**19.** The meetings of the school committee shall preferably be held at the school. In the case of an institutional school, the meetings may be held in one or the other of the physical schools of which it is composed.

**20.** Special meetings of the school committee shall be called by the chairman. They may also be called by at least 1/3 of its members, the school principal or the school board.

All calls shall be made by a notice of at least 2 clear days and must be accompanied by the agenda. However, in case of emergency, a call may be made by any efficient method on the condition that there is a period of at least 3 hours between the serving of the notice and the meeting; the decisions made during such urgent meetings must be confirmed during the first regular meeting following this meeting or called by means of a notice of at least 2 clear days.

**21.** The school committee calls the general meeting of the parents as required, but at least once between 1 November and 30 April of the current school year. This general meeting of the parents is then chaired by the chairman of the school committee or, in his absence, by another member of the school committee designated by the committee.

**22.** The school committee may, if it deems advisable, form an executive committee. Where applicable, the delegate or delegates of the school committee to the parents' committee are automatically members of the executive committee.

**23.** The school committee may, where necessary, add one or more advisors who are not members and do not have the right to vote.

**24.** Pursuant to section 51 of the Education Act (R.S.Q., c. I-14), the school committee selects the subjects to be studied and determines its program of action in accordance with the suggestions of the general meeting of the parents and the opinions solicited by the administrators of the school.

**25.** The school committee may form sub-committees to whom it entrusts tasks useful to the fulfilment of its objectives. These sub-committees may, with the consent of the school committee, add other persons.

**26.** The school committee shall maintain liaison with the school council and student council or any other related body.

**27.** The school committee shall determine, in light of the recommendations of the general assembly, all proper measures to ensure the efficiency of its operations and internal communication.

**28.** The school committee shall make an annual report of its activities to the general assembly of the parents and parents' committee.

**29.** The opinions or recommendations of the school committee shall be directed to the school principal or parents' committees, according to the circumstances.

#### *§4. Financing*

**30.** Participation in the school committee or its sub-committees, as a member or an advisor, shall be on a voluntary basis. However, expenses incurred by members of school committees and sub-committees and which have been previously authorized by the school committee in the budget assigned to it by the school board, may be reimbursed on presentation of receipts, according to the terms and conditions established by the school board in consultation with the parents' committee.

**31.** The school committee must forward to the parents' committee its budgetary provisions for the following school year.

**32.** According to the policies established by the school board, the principal of the school shall place at the disposal of the school committee, in excess of the budget determined for the school committee by the school board, certain available resources of his school such as rooms for meetings, stationery and secretarial services.

### **DIVISION II PARENTS' COMMITTEE**

#### *§1. Establishment and operation*

**33.** Before 1 June each year, the secretary-general or the secretary-treasurer of the school board calls the delegates of the school committees, by a notice of at least 2 clear days sent to each of them, to elect the chairman of the parent's committee.

Immediately following the election of the chairman, the parent's committee shall elect one representative for each of the elementary and secondary levels. This representa-

tive is elected by secret ballot by the majority vote of the members present.

The parents' committee may then designate from among its members all other officers deemed necessary for the proper organization of the committee.

**34.** The term of office of a member of the parents' committee expires as soon as this member is no longer delegate of a school committee. If this member is also chairman or representative of the parents' committee, the committee must elect a person to replace him within the ensuing 30 days.

**35.** The members of the parents' committee shall meet at least once every 2 months ; they are not required, however, to meet during the months of July and August.

**36.** The parent's committee must determine the date, place and hour of its regular meetings as well as the methods and procedures of communication with the school committees and the parents ; it shall also determine the date and conditions for presentation of the budget provisions of the school committee as well as the reports and recommendations of the said committees, if need be.

**37.** Special meetings of the parents' committee shall be called by the chairman. It may also be called by at least 1/3 of its members or by the school board.

All calls shall be made by means of a notice of at least 2 clear days and must be accompanied by the agenda. However, in case of emergency, a call may be made by any efficient method on the condition that there is a period of at least 24 hours between the notice calling the meeting and the meeting ; the decisions made during such urgent meetings must be confirmed during the first regular meeting following this meeting or called by means of a notice at least 2 clear days.

**38.** Meetings of parents' committees must preferably be held in a school or an administrative centre of the school board.

**39.** The parent's committee may form, if it deems advisable, an executive committee. Where applicable, the representative or representatives of the parents' committee are automatically members of the executive committee.

**40.** Parent's committee may add, if necessary, one or more advisors who, however, are not members and do not have the right to vote.

**41.** The parents' committee may form sub-committees to whom it shall entrust tasks useful to the fulfillment of its

objectives. These sub-committees may be formed according to the subjects to be studied, the level of teaching or the territorial divisions. These sub-committees may, with the consent of the parents' committee, add other persons.

**42.** In accordance with section 52 of the Education Act, the parents' committee selects the subjects to be studied and determines its program of action in accordance with the suggestions of the school committees and the opinions solicited by the school board.

**43.** The parent's committee shall set up a way for permanent communication between the school board and the school committees and give it, with the cooperation of the school board, the means of assuming the responsibility for informing parents on all pertinent subjects.

**44.** The parents' committee shall define the method of communication to be established with school committees. It may request from them a written report of their work and the recommendations which they desire to see transmitted to the school board.

**45.** The parents' committee shall maintain the necessary liaison with organizations interested in school life, in particular the committee on educational policy, the students, association and teachers' association. However, all official opinions of the parents' committee are forwarded to the school board.

**46.** On the date agreed upon by the school board, but before 20 May, the parents' committee presents at a meeting of the school board the annual report of its activities and the recommendations for improving the administration and management of the schools.

**47.** The parents' committee shall forward a copy of its annual report of activities to the school committees.

## *§2. Financing*

**48.** Participation in the parents' committee or its sub-committees, as a member or advisor, shall be on a voluntary basis. However, expenses incurred by members of parents' committees and sub-committees and which have been previously authorized by the parents' committee in the budget assigned to it by the school board, may be reimbursed on presentation of receipts.

**49.** The parents' committee shall submit to the school board, at the date fixed by it, its budgetary provisions and those of the school committees for the following year.

**50.** The school board shall place at the disposal of the parents' committee, in excess of the budget determined for the school committee by the school board, certain available resources, in particular, rooms for meetings, stationery, documentation and secretarial services necessary for its proper operation.



c. I-14, r.4

**Regulation respecting regional committees and the central parents' committee of every school board of the island of Montréal that establishes administrative regions or districts**

Education Act  
(R.S.Q., c. I-14, s. 544)

**DIVISION I  
DEFINITIONS AND SCOPE**

*§1. Definitions*

**1.** In this Regulation, the following words mean :

(a) “regional parents’ committee” : the parents’ committee at the level of each administrative region or district of a school board ;

(b) “central parents’ committee” : the committee consisting of delegates of the regional parents’ committee, at the school board ;

(c) “school board” : every school board having authority over a school municipality established by the Act to promote school development on the island of Montréal (S.Q., 1972, c. 60).

*§2. Scope*

**2.** This Regulation applies immediately to every school board which has established, prior to 6 February 1980, administrative regions or districts. After 6 February 1980, it applies effective from 20 May following the decision of the school board to establish administrative regions or districts.

The provisions of this Regulation shall then replace, with respect to regional parents’ committee and central parents’ committee, those governing parents’ committees contained in the Regulation respecting school committees and parents’ committees (c. I-14, r.3).

**DIVISION II  
REGIONAL PARENTS' COMMITTEE**

*§1. Composition*

**3.** A regional parents’ committee consisting of delegates of school committees shall be created at the level of each administrative region or district of a school board.

**4.** The term of a member of a regional parents’ committee shall expire as soon as that member is no longer a delegate of a school committee. When that member is also chairman or delegate of the regional parents’ committee, that committee must elect a person to replace him within the ensuing 30 days.

*§2. Duties*

**5.** At the level of its administrative region or district, the regional parents’ committee shall :

(a) ensure the co-operation necessary for the efficient operation of school committee ;

(b) promote parents’ participation in all school board activities.

*§3. Operation*

**6.** Within 7 days before the expiry of the dead-line provided for the election of delegates to the school committees, the secretary-general of the school board shall call, by notice of at least 2 clear days to each, the delegates of the school committees at the level of each administrative region or district, to elect the chairman of the regional parents’ committee.

Immediately following the election of the chairman, the regional parents’ committee shall elect delegates to the central parents’ committee. An equal number of delegates to the central parents’ committee shall be elected for each of the elementary and secondary levels.

The regional parents’ committee may then designate from among its members the officers required for its operation.

**7.** The members of the regional parents’ committee shall hold at least 3 regular meetings every year. However, they shall not be required to meet during the months of July and August.

**8.** The regional parents' committee shall fix the date, place(s) and time of its regular meetings and also the means or procedures of communication necessary for its operation; it shall also fix the date and terms and conditions of presentation of the budgetary estimates of the school committees and of the reports and recommendations of these committees, where applicable.

**9.** Special meetings of the regional parents' committee shall be convened by the chairman. It may also be convened by not less than 1/3 of its members or by the school board.

All convocations shall be by means of a notice of at least 2 clear days and shall be accompanied by a draft of the agenda. However, in cases of emergency, there may be a convocation by any efficient means provided that a period of 24 hours has elapsed between the notice of convocation and the meeting; the decision taken at such emergency meetings shall be ratified at the following meeting, whether it be a regular meeting or a meeting convened by means of a notice of at least 2 clear days.

**10.** The meetings of the regional parents' committee shall preferably be held in a school.

**11.** The regional parents' committee may, if it deems advisable, form an executive committee and establish the rules of operation. Where applicable, the delegates of the regional parents' committee to the central parents' committee shall automatically belong to the executive committee.

**12.** The regional parents' committee may, where necessary, call upon one or several advisers who, however, shall not be members nor have the right to vote.

**13.** The regional parents' committee may form sub-committees to which it shall entrust tasks useful to the attainment of its objectives. These sub-committees may be organized, in particular, in the order of the subjects to be studied and according to the educational levels or the territorial divisions. Such sub-committees may, with the consent of the regional parents' committee, call upon other persons.

**14.** The regional parents' committee, in consideration of its duties, shall itself select the subjects to be studied and determine its programme of action in the light of recommendations made by the school committees and of the opinions expressed at the request of the central parents' committee or at the school board.

**15.** The regional parents' committee shall constitute a means of permanent communication between the school

committees of an administrative region or district, the persons designated by the school board at the level of the administrative region or district and the central parents' committee. It shall, together with the school board or the central parents' committee, as the case may be, take the necessary means to assume the responsibility of informing parents on any subject under its jurisdiction.

**16.** The regional parents' committee shall define the means of communication to be established with school committees. It may request from the latter a written report on their work and the recommendations they wish to make to the school board.

**17.** The regional parents' committee shall maintain the necessary liaison with the bodies concerned with school activities. However, all official notices of the regional parents' committee shall be directed to the central parents' committee or to the school board.

**18.** On a date agreed upon by the school board, but prior to 1 May, the regional parents' committee shall submit to the central parents' committee the annual report on its activities and the recommendations that may improve the operation of the schools.

**19.** The regional parents' committee shall submit a copy of the annual report on its activities to the school committees.

#### *§4. Financing*

**20.** Participation in the regional parents' committee or in its sub-committees, as a member or adviser, shall be on a voluntary basis. However, the expenses incurred by the members of the regional parents' committee and its sub-committees that have been previously authorized by the regional parents' committee within the framework of the budget assigned thereto by the school board, may be reimbursed by the latter upon presentation of the supporting documents.

**21.** The regional parents' committee shall submit to the central parents' committee, on the date fixed by the latter, its budgetary estimates and those of the school committee for the following school year.

**22.** The school board shall put at the disposal of the regional parents' committee, in addition to the budget assigned thereto, certain available resources such as rooms for meetings, stationery, documents and the secretarial services necessary to its proper operation.



### **DIVISION III CENTRAL PARENTS' COMMITTEE**

#### *§1. Composition*

**23.** The central parents' committee shall be composed of at least 2 delegates from each regional parents committee.

**24.** A member of the central parents' committee shall cease to be a member if he submits his resignation in writing or if he ceases to be a delegate of a school committee.

If the member is chairman of the central parents' committee or representative as well, the committee shall elect a person to replace him within the ensuing 30 days.

**25.** Any vacancy occurring during the year shall be filled within 30 days by the regional parents' committee concerned.

#### *§2. Duties*

**26.** The central parents' committee shall :

(a) transmit to the school board a list of the needs determined by the school committees and regional parents' committees and direct recommendations of general interest to the said school board ;

(b) promote the participation of parents in all school board activities and, for such purpose, designate from among them where applicable the members required for the various committees formed by the school board ;

(c) recommend to the school board any measure likely to improve the administration and management of schools.

#### *§3. Operation*

**27.** Before 1 June each year, the secretary-general of the school board shall call, by notice of at least 2 clear days to each, the delegates of the regional parents' committees to elect the chairman of the central parents' committee.

Immediately following the election of the chairman, the central parents' committee shall elect one representative for each of the elementary and secondary levels to sit on the Council of Commissioners and the executive committee. The representative is elected by secret ballot by the majority vote of the members present.

The central parents' committee may then designate from among its members the officers required for its operation.

**28.** The members of the central parents' committee shall meet at least once every 2 months. However, they shall not be required to meet during the months of July and August.

**29.** The central parents' committee shall fix the date, place(s) and time of its regular meetings as well as the means or procedures of communication necessary for its operation ; it shall also fix the date and terms and conditions of presentation of the budgetary estimates of the regional parents' committees and of the reports and recommendations of such committees, where applicable.

**30.** Special meetings of the central parents' committee shall be convened by the chairman. It may also be convened by at least 1/3 of its members or by the school board.

All convocations shall be by means of a notice of at least 2 clear days and shall be accompanied by a draft of the agenda. However, in cases of emergency, there may be a convocation by any efficient means provided that a period of at least 24 hours has elapsed between the notice of convocation and the meeting ; the decision taken at such emergency meetings shall be ratified at the following meeting, whether it be a regular meeting or a meeting convened by means of a notice of at least 2 clear days.

**31.** Meetings of the central parents' committee shall preferably be held in a school or at the administrative centre of the school board.

**32.** The central parents' committee may, if it deems advisable, form an executive committee and establish the rules of operation. Where applicable, the representatives of the central parents' committee shall automatically belong to the executive committee.

**33.** The central parents' committee may, where necessary, call upon one or more advisers who shall not, however, be members nor have the right to vote.

**34.** The central parents' committee may form sub-committees to which it shall entrust tasks useful to the attainment of its objectives. These sub-committees may be organized, in particular, in the order of the subjects to be studied and according to the educational levels or the territorial divisions. Such sub-committees may, with the consent of the central parents' committee, call upon other persons.

**35.** The central parents' committee shall, in consideration of its duties, itself select the subjects to be studied and determine its programme of action in the light of recom-

recommendations made by the regional parents' committees and of the opinions expressed at the request of the school board.

signed thereto, certain available resources such as rooms for meetings, stationery, documents and the secretarial services necessary to its proper operation.

**36.** The central parents' committee shall constitute a means of permanent communication between the school board and the regional parents' committee. It shall, together with the school board or regional parents' committees, as the case may be, take the necessary means to assume the responsibility of informing parents on any subject under its jurisdiction.

**37.** The central parents' committee shall define the means of communication to be established with the regional parents' committees. It may request from the latter a written report on their work and the recommendations they wish to make to the school board.

**38.** The central parents' committee shall maintain the necessary liaison with the bodies concerned with school activities, in particular, with the committee on education policy, student associations, and teachers' associations. However, all official notices of the central parents' committee shall be directed to the school board.

**39.** On a date agreed upon by the school board, but prior to 20 May, the central parents' committee shall submit at a meeting of the school board the annual report on its activities and the recommendations that may improve the operation of the schools.

**40.** The central parents' committee shall submit a copy of the annual report on its activities to the school committees and to the regional parents' committees.

#### **§4. Financing**

**41.** Participation in the central parents' committee or in its sub-committees, as a member or adviser, shall be on a voluntary basis. However, the expenses incurred by the members of the central parents' committee and its sub-committees which have been previously authorized by the central parents' committee within the framework of the budget assigned thereto by the school board, may be reimbursed by the latter upon presentation of the supporting documents.

**42.** The central parents' committee shall submit to the school board, on the date fixed by the latter, its budgetary estimates and those of the regional parents' committees and school committees.

**43.** The school board shall put at the disposal of the central parents' committee, in addition to the budget as-

---

O.C. 4717-73, (1974) 106 O.G.II., 71  
O.C. 171-80, (1980) 112 G.O.II, 861



c. I-14, r.5

## **Regulation respecting the conditions of employment of directors general and deputy directors general of the school boards and regional school boards for Catholics**

Education Act  
(R.S.Q., c. I-14, s. 16)

### **GENERAL PROVISIONS**

**1.** In this Regulation, unless the context indicates otherwise, the following terms mean :

(a) “board” : a school board or a regional school board for Catholics, the New-Québec School Board and the Littoral School Board ;

(b) “Minister” : the Minister of Education ;

(c) “person”, “personel” or “senior executive personnel” : full-time director general and assistant director general of a board ;

(d) “senior staff member” : member of senior staff of services, schools and adult education centres ;

(e) “part-time assistant director general” : staff member who performs senior staff duties on a full-time basis as well as the duties of assistant director general ;

(f) “school year” : the 12 months from 1 July of one year to 30 June inclusively of the next year ;

(g) “school clientele” : pupils attending regular or adjustment courses at the preschool, elementary or secondary level during the day ;

(h) “adult clientele” : persons enrolled in courses provided by the adult education sector ;

(i) “total clientele” : total school and adult clientele.

### **2. Application :**

(1) This Regulation applies to full-time assistant directors general and to all directors general of the boards.

(2) The provisions respecting the rules determining staff size, classification plans and remuneration contained in Schedule 1 shall apply to the personnel of the Commission des écoles catholiques de Montréal (C.E.C.M).

## **PART I REMUNERATION POLICY**

### **CHAPTER I RULES DETERMINING STAFF SIZE**

**3.** Each board appoints a director general and an assistant deputy director general in accordance with the Education Act (R.S.Q., c. I-14) and with this Regulation.

**4.** Sections 187, 191 and 192 of the Education Act stipulate these duties and the manner in which they are performed.

### **DIVISION I SCHOOL BOARDS PROVIDING ELEMENTARY INSTRUCTION ONLY**

**5.** A school board providing instruction to a clientele of less than 1 000 pupils at the elementary level shall appoint a director general who may perform the duties of his position full-time, if the board has more than one school, or who may, at the same time, perform the duties of principal of one of the schools ; such board shall appoint a part-time deputy director general who shall, at the same time, perform the duties of principal of one of the other schools or the duties of vice-principal of one of the schools.

**6.** A school board providing instruction to a clientele of between 1 000 and 9 000 pupils at the elementary level shall appoint a director general who may perform the duties of his position on a full-time basis or who shall at the same time perform one or more senior staff duties ; such board shall appoint, on a part-time basis, a deputy director general from among the persons who, at the same time, perform one or several senior staff duties.

**7.** A school board providing instruction to a clientele of at least 9 000 pupils at the elementary level shall appoint a director general who shall perform his duties on a full-time basis ; such board shall appoint a deputy director general who may perform the duties of his position on a full-time basis, or a part-time deputy director general who may at the same time perform other senior staff duties.

## **DIVISION II REGIONAL SCHOOL BOARDS PROVIDING SECONDARY INSTRUCTION ONLY**

**8.** A regional school board that is composed of only one polyvalent secondary school shall appoint a director general who shall at the same time perform the duties of principal of the said school ; such board shall appoint a deputy director general on a part-time basis from among such person or persons already performing the duties of vice-principal of the said school.

**9.** A regional school board that is composed of more than one polyvalent secondary school and which provides instruction to less than 10 000 pupils shall appoint a director general who may perform the duties of his position on a full-time basis or who may at the same time perform one or more senior staff duties ; such board shall appoint a deputy director general on a part-time basis from among such persons already occupying a senior staff position.

**10.** A regional school board that provides instruction to more than 10 000 pupils shall appoint a director general to perform the duties of his position on a full-time basis ; such board shall appoint a deputy director general who may perform the duties of his position on a full-time basis or a part-time deputy director general who may at the same time perform one or more senior staff duties.

## **DIVISION III SCHOOL BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**

**11.** A school board providing instruction to less than 10 000 pupils at the 2 levels shall appoint a director general who may perform the duties of his position on a full-time basis or who at the same time perform one or more senior staff duties ; such board shall appoint a deputy director general on a part-time basis from among such persons already performing senior staff duties.

**12.** A school board providing instruction to more than 10 000 pupils at the 2 levels shall appoint a director general to perform the duties of his position on a full-time basis ; such board shall appoint a deputy director general who may perform the duties of his position on a full-time basis or a part-time director general who may at the same time perform one or more senior staff duties.

## **CHAPTER II JOB CLASSIFICATION AND ELIGIBILITY REQUIREMENTS**

### **DIVISION I JOB CLASSIFICATION**

#### *§1. Director general*

**13.** The position of director general of a board entails the complete responsibility for the management (planning, organization, administration, control, evaluation) of all the programmes and resources of the board for all the administrative units, establishments and fields of activity : instruction, student life, personnel, finance, equipment, data processing, secretariat, in accordance with the legal and statutory provisions in force.

#### *§2. Deputy director general*

**14.** The position of deputy director general of a board entails the performance of every duty and assignment defined by the director general with respect to the administration of the programmes and the resources of the board as well as exercising under the authority of the director general the rights, powers and obligations delegated by the Council of Commissioners.

### **DIVISION II ELIGIBILITY REQUIREMENTS**

**15.** Minimum qualifications required for the position of director general and deputy director general of a board are as follows :

(a) an undergraduate degree, or preferably a graduate degree ;

(b) 10 years of experience preferably in the field of education with at least 5 years of experience in a senior staff position ;

(c) ability to resolve the complex administrative and technical problems.

**16.** The eligibility requirements shall apply to every new candidate for a senior executive position.

**17.** For the purposes of application of section 15, experience gained in a senior staff position in another body may be considered as equivalent to that of a senior staff position at level I (director of services) provided the position filled was at a level equivalent to that of level I senior staff member as defined in the Regulation respecting the conditions of employment of senior and management staff of the

school boards and regional school boards for Catholics (c. I-14, r.6).

**18.** If a board is unable to find a qualified candidate for a given position, it may appoint a candidate who does not have the academic background required to perform the duties but who has more experience than required.

**19.** A board may appoint a candidate to a given position whose academic background meets the eligibility requirements and whose exceptional qualifications compensate for less experience than that prescribed in the eligibility requirements.

**20.** The equivalence prescribed in sections 18 and 19 shall be established by the board.

**21.** Any problem resulting from the application of sections 18, 19 and 20 shall be submitted to the Comité directeur des cadres.

**22.** A person who on 7 December 1977 performs the duties of director general or deputy director general in a board is considered eligible for such position for every board.

### CHAPTER III CLASSIFICATION PLAN

**23.** The classification plan for senior executive personnel is given in Table 1 of this Chapter.

**24.** The classification plan shall be used to determine the remuneration of personnel.

#### DIVISION I CLASS

**25.** In the case of school boards providing elementary instruction only, the class shall be determined in relation to the school clientele.

**26.** In the case of regional school boards providing secondary instruction only, the class shall be determined in relation to the pupils enrolled.

**27.** In the case of school boards providing both elementary and secondary instruction, the class shall be determined in relation to the total school clientele at both levels.

**28.** The definitions and rules with respect to class described in Division I of Chapter III of the Regulation re-

specting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics shall apply to directors general and deputy directors general.

**TABLE 1**

(s. 23)

Classification plan for senior executive personnel of boards providing elementary (category 1), secondary (category 2), and elementary and secondary (category 3) instruction

#### CLASSIFICATION

##### Executive level 0

|      |                         |
|------|-------------------------|
| HC-0 | Director general        |
| HC-1 | Deputy director general |

##### CLASS (in relation to school clientele)

##### Category 1 — Elementary boards

|                                   |                                  |                                   |
|-----------------------------------|----------------------------------|-----------------------------------|
| <b>CLASS I</b><br>1 499 & under   | <b>CLASS II</b><br>1 500 — 2 999 | <b>CLASS III</b><br>3 000 — 6 999 |
| <b>CLASS IV</b><br>7 000 — 11 999 | <b>CLASS V</b><br>12 000 & over  |                                   |

##### Category 2 — Secondary boards

|                                    |                                   |                                     |
|------------------------------------|-----------------------------------|-------------------------------------|
| <b>CLASS I</b><br>6 999 & under    | <b>CLASS II</b><br>7 000 — 11 999 | <b>CLASS III</b><br>12 000 — 17 999 |
| <b>CLASS IV</b><br>18 000 — 24 999 | <b>CLASS V</b><br>25 000 & over   |                                     |

##### Category 3 — Elementary and secondary school boards

|                                    |                                   |                                     |
|------------------------------------|-----------------------------------|-------------------------------------|
| <b>CLASS I</b><br>6 999 & under    | <b>CLASS II</b><br>7 000 — 11 999 | <b>CLASS III</b><br>12 000 — 17 999 |
| <b>CLASS IV</b><br>18 000 — 24 999 | <b>CLASS V</b><br>25 000 — 32 999 |                                     |

## CHAPTER IV REMUNERATION

### DIVISION I SALARY SCALES

**29.** The readjusted personnel salary scales of 30 June 1979 are given in Tables V and VI of Schedule 2.

**30.** The 1979-1980 and 1980-1981 personnel salary scales are given in Tables I to IV of Schedule 2.

**31.** For each of the 1979-1980 and 1980-1981 school years, the minimum and maximum amounts of the personnel salary scales of the preceding 30 June are increased by 9,5%.

**32.** Personnel advancement to the salary scales of 30 June 1979 and of 1979-1980 and 1980-1981 school years takes place in accordance with the rules prescribed in Division 2 of this Chapter.

### DIVISION II RULES CONCERNING SALARY READJUSTMENTS ON 30 JUNE 1979 AND THE ANNUAL INCREASE OF 1 JULY 1979 AND 1 JULY 1980

**33.** The salary of personnel is revised, where applicable, on 30 June 1979, in order to take the salary scale readjustment of that date into account, through applying the salary readjustment formula prescribed in Table VII of Schedule 2.

**34.** The board evaluates its personnel.

**35.** The annual increase is established on the basis of performance.

**36.** The annual increase of 1 July 1979 and 1 July 1980 is granted as an increase in salary.

**37.** The 1979-1980 and 1980-1981 annual increase for personnel varies from 0% to 10% of the salary rate of the preceding 30 June for a person in office on that date and still in office on 1 July, without exceeding the maximum salary rate of his new salary scale.

## DIVISION III SALARY ADMINISTRATION

**38.** Except for sections 159, 165, 169, 170, 218 and 219, Divisions III, V, VI and VII of Chapter IV of the Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics apply to personnel.

## DIVISION IV REGIONAL DISPARITY ALLOWANCES

**39.** The regional disparity allowances prescribed in Schedule 3 are added to the salary of personnel, where applicable.

## CHAPTER V PROFESSIONAL IMPROVEMENT COURSES

**40.** The general policy for professional improvement courses described in Chapter V of the Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics, shall apply to senior executive personnel of school boards.

## PART II EMPLOYMENT POLICY

**41. General provisions :** In this Part, unless the context indicates otherwise, the following words and expressions mean :

(a) "school and administrative reorganization" : a reorganization resulting from the application of an Act, or a regulation of the Minister of Education, such as the application of sections 427 and 449 of the Education Act with respect to the regrouping of school boards ;

(b) "engagement" : the establishment of an employment relationship between a person and the board ;

(c) "appointment" : the mandate conferred upon the person by the board ;

(d) "non-renewal of appointment" : the non-renewal of the mandate upon its termination ;

(e) "cancellation of appointment" : the cancelling of a mandate before its termination ;

(f) "non-renewal of engagement" : the ending of the employment relationship of a person by the board at the termination of a mandate when such termination is defined ;

(g) “cancellation of engagement” : the ending of the employment relationship of a person by the board during a mandate when the termination of his engagement is undefined ;

(h) “non-renewal of engagement by a person” : a resignation at the termination of a mandate ;

(i) “dismissal” : the ending of an employment relationship by the board for cause during or at the termination of a mandate ;

(j) “resignation” : the ending of an employment relationship by a person during or at the termination of a mandate.

## **CHAPTER VI EMPLOYMENT PLAN**

### **DIVISION I ELIGIBILITY AND SELECTION**

**42.** The eligibility requirements for the staff positions contemplated include the eligibility requirements for each position prescribed in Chapter II and applicable to every school board, and additional requirements pertinent to each position and applicable to individual boards.

**43.** The board shall determine its policy with respect to eligibility requirements for positions of such personnel.

**44.** The board shall select its personnel in accordance with the eligibility requirements.

### **DIVISION II ENGAGEMENT AND APPOINTMENT**

**45.** A board shall engage and appoint its personnel by simple resolution or by written contract for an indefinite period or for a defined term of office.

**46.** In the case where the board deems it necessary to engage or appoint its personnel for a limited term of office, the board shall engage or appoint such personnel for a term of office not exceeding 3 years and it may renew such engagement or appointment.

**47.** In the case where the board engages or appoints its personnel for an unlimited period of time, the engagement shall continue unless one or other of the parties breaks the agreement (cancellation of engagement) and the appointment shall continue until one or other of the parties breaks it (cancellation of appointment).

### **DIVISION III NON-RENEWAL OR CANCELLATION OF APPOINTMENT**

**48.** Following a decision by the board to cancel or not to renew an appointment or mandate of a person, the latter shall retain his employment relationship and shall be demoted or reassigned outside the plan.

**49.** During an administrative demotion or reassignment outside the plan, the person shall be entitled to the provisions prescribed in Chapter VII with respect to internal reassignment.

**50.** Following the board’s receipt of a person’s request to cancel or not to renew his appointment (mandate), the latter shall retain his employment relationship and shall be demoted or reassigned outside the plan.

**51.** In the case of voluntary demotion or reassignment outside the plan, the board may grant the person so demoted or reassigned the benefits prescribed in administrative demotion or reassignment outside the plan, provided the person has completed 2 years of continuous service with the board in a position as senior executive or senior staff member.

### **DIVISION IV NON-RENEWAL OR CANCELLATION OF ENGAGEMENT**

**52.** The board may decide not to renew the engagement of its personnel or to cancel such engagement.

**53.** If the board decides to cancel or not to renew the engagement of its personnel, it must notify such personnel in writing at least 60 days before the end of the engagement.

**54.** Following a decision by the board to cancel or not to renew the engagement of its personnel, the board shall grant such personnel the benefits of pre-retirement leave described in Chapter VII or severance pay equal to 1 month’s salary per year of service in a senior executive position with the board, in accordance the provisions described in sections 72 to 76, provided the person has completed 2 years of continuous service with the board in a position of senior executive or senior staff member.

**55.** If a person decides not to renew his engagement or to resign, he shall notify the board in writing at least 60 days before the end of such engagement.

**56.** Following a decision by a person not to renew his engagement or to resign, such person is entitled to the severance pay described in section 54 provided such person has completed 3 years of continuous service with the board as senior executive.

#### **DIVISION V SUSPENSION OR DISMISSAL**

**57.** The board may, at any time, for incapacity, negligence, insubordination, misconduct, immorality or incompetence, suspend with or without salary its personnel or dismiss them.

**58.** If dismissed, a person may, in accordance with the decision of the board, be entitled either to severance pay or the pre-retirement leave defined in Chapter VII and in accordance with the conditions stipulated therein, provided such person has completed 2 years of continuous service with the board in a position of senior executive or senior staff member.

#### **DIVISION VI SPECIFIC RECOURSE**

**59.** A person who contest the decision of the board with respect to his non-renewal of appointment or to the cancellation of his appointment or to his dismissal may avail himself of the recourse procedures and the right to appeal provided in Chapter VIII.

#### **CHAPTER VII EMPLOYMENT STABILITY**

**Procedures with respect to the reassignment in the case of employment availability following a school and administrative reorganization or a decrease in clientele**

**60.** The person contemplated by this Chapter may choose one of the following possibilities :

- (a) reassignment in the same body or in another body within the education sector ;
- (b) severance pay ;
- (c) pre-retirement leave.

#### **DIVISION I REASSIGNMENT**

**61.** The person contemplated by this Chapter has the right to another position within the board (internal reassignment) or in another body (external reassignment) in the education sector, taking into account the eligibility requirements of the board or body.

#### **DIVISION II INTERNAL REASSIGNMENT**

**62.** If a position compatible with the competence of the person contemplated by this Chapter is vacant in the senior staff (service and schools), or in management, the board shall assign the person to such position and in accordance with the classification of the position.

**63.** If no position is available in the group of employees to which the person belonged before his appointment or in a standard reference group determined by the board after consultation with the person, the board shall assign him to such group (outside the plan) as surplus personnel for the period necessary (maximum of 2 years) to acquire permanent status or job security as the case may be.

**64.** However, following the period necessary to acquire permanent status, if a person is classified as surplus within the meaning of the collective agreement to which he is subject, because his years of experience as a member of senior executive personnel or as a senior staff member are not all recognized, shall again be entitled to the employment guarantees under the terms and conditions of sections 61 and 63.

**65.** The board shall take the necessary measures to ensure the integration, as soon as possible, of such surplus person into its staff plan and transmit to the Bureau de placement the name of that available person for purposes of reassignment within another body in the education sector.

**66.** Unless there are express provisions to the contrary, a person thus reassigned (reassignment outside the plan) shall be no longer governed by this Regulation but, instead, shall be governed by the stipulations of the collective agreements or regulations or policies that apply to the new group to which such person belongs.

**67.** The salary adjustment procedures as determined in Division III of Chapter VI of the Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics, shall apply to the person demoted or reassigned in accordance with the indicated conditions.

**68.** A person thus reassigned shall retain the rights to his bank of sick days and shall continue to accumulate his



years of service for the purposes of granting of annual vacations.

### **DIVISION III EXTERNAL REASSIGNMENT**

**69.** The person contemplated by this Chapter and assigned as surplus personnel in another group of employees shall benefit from the replacement services to be reassigned to another body in any position compatible with his competence, according to the terms and conditions and benefits with respect to the subdivision “external reassignment” provided in Division I of Chapter VI of the Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics.

### **DIVISION IV SEVERANCE PAY**

**70.** The person contemplated by this Chapter who does not avail himself of the benefits of internal reassignment or external reassignment or pre-retirement and who leaves the board may benefit from severance pay.

**71.** The severance pay shall equal one month of salary per year of service with the board in the case of administrative reorganization or decrease in student enrollment.

**72.** Such severance pay may not be higher than the equivalent of 6 months of salary nor lower than 2 months of salary.

**73.** Severance pay granted in the form of a lump sum shall be divided and paid monthly during the number of months to which the beneficiary is entitled.

**74.** Payment of the severance pay ceases upon the engagement of the beneficiary in a position in the field of education, social affairs or the civil service. However, the beneficiary has the right to a minimum severance pay of 2 months of salary.

**75.** Severance pay shall not apply to a person who is eligible for full retirement or pre-retirement.

**76.** Severance pay does not include the person’s accumulated paid annual vacation or leaves.

### **DIVISION V PRE-RETIREMENT LEAVE**

**77.** The person contemplated by this Chapter who does not avail himself of the internal or external reassignment benefits or severance pay but has less than a year to the date of his pre-retirement under the benefits recognized in his bank of sick days or less than a year to his eligibility for retirement, as the case may be, shall become eligible for pre-retirement leave.

**78.** In such case, the interested person retains his right to payable benefits recognized in his bank of sick days, where applicable.

**79.** The case of a person who has only a few years left before the effective date of his retirement may be the subject of a special study by the Minister of Education.

**80.** The procedures provided for in this Chapter shall apply in the case of a mutual agreement between the person and the board where the person has at least 2 years of continuous service in a senior executive or senior staff position with the board.

### **CHAPTER VIII SPECIFIC RECOURSE IN THE CASE OF NON-RENEWAL OR CANCELLATION OF ENGAGEMENT OR DISMISSAL**

**81.** The board may decide not to renew an engagement, may cancel an engagement or dismiss its personnel.

**82.** This recourse shall apply only in the case of non-renewal or the cancellation of engagement or the dismissal of personnel.

**83.** Upon the request of the interested person, the board shall provide in writing the reasons which motivated its decision and grant the person a hearing.

### **DIVISION I APPEAL COMMITTEE**

**84.** If not satisfied, the person may notify his association (or the individual where applicable) who shall submit the request to the Appeal Committee within 20 days of the notice of the board.

**85.** In such case the complaint must be addressed to the first chairman of the Appeal Committee and a copy sent to the board and must include the name of the representative

designated by the interested association (or by the person, where applicable).

The first chairman of the Appeal Committee shall be chosen by the Minister of Education and the Fédération des commissions scolaires catholiques du Québec and shall be ratified by the interested association of senior executives.

**86.** Within 15 days following receipt of the complaint by the board, the latter must notify the first chairman of the Appeal Committee of the appointment of its representative.

**87.** The 2 representatives shall agree upon the designation of a chairman (a third person) who, with the 2 representatives, shall compose the Appeal Committee.

**88.** Failing agreement on the choice of a chairman, it shall be incumbent upon the first chairman of the Appeal Committee to appoint a chairman from a list prepared for such purpose by the Minister of Education and the Fédération des commissions scolaires catholiques du Québec and ratified by the association of senior executives concerned.

**89.** The Appeal Committee shall convene the parties as soon as possible ; it shall determine its means of procedure and must render a decision within 30 days following presentation of the cases of both parties. However, the decision shall not be annulled due to being rendered after expiry of the prescribed time limit.

**90.** If the reasons that motivated the decision of the board are not grounded in fact, the Appeal Committee :

- (a) shall determine, where applicable, the amount of compensation for the actual loss of salary incurred ;
- (b) shall order the application of section 93.

**91.** The decision of the Appeal Committee may be unanimous or majority ; every dissenting member to the decision or part of the decision may write a separate report.

**92.** The decision of the Appeal Committee shall be final and executory.

**93.** In the case where the Appeal Committee orders the application of this section, the board must, within 30 days of the decision of the Appeal Committee, put into effect one of the following :

- (a) reintegrate the person to his position ;

(b) if it does not seem advisable to the board to reintegrate such person, it shall pay him an indemnity for damages in addition to the compensation for the actual loss of salary as fixed by the Appeal Committee.

Such indemnity for damages is equal to the equivalent of 2 months of salary per year of service as senior staff or senior executive ; the indemnity may not be less than the equivalent of 3 months of salary or higher than the equivalent of 12 months of salary.

**94.** If the person does not wish to be reinstated in his position or in an equivalent position (same level) and the board wishes to reinstate him, such person may benefit from the indemnity for damages prescribed in section 93.

**95.** The costs incurred by the chairmen shall be chargeable to the Ministère de l'Éducation.

**96.** The costs incurred by the 2 other members of the Appeal Committee and their fees shall be chargeable to the parties they represent.

## DIVISION II TIME LIMITS

**97.** Upon the request of the association or the board, the time limits provided in this Chapter may be changed upon written agreement between the parties.

## DIVISION III WRITTEN CONTRACT

**98.** In place of the recourse procedure provided in this Chapter, the board and its personnel may, upon engagement, provide by written contract for the guarantees applicable to the person in the case of non-renewal of contract, cancellation of contract or dismissal.

**99.** Such guarantees which may be granted to the person by written contract may not exceed the provisions prescribed in Chapter VII respecting reassignment, severance pay or pre-retirement leave.

## SCHEDULE I (s. 2)

### COMMISSION DES ÉCOLES CATHOLIQUES DE MONTRÉAL (C.E.C.M.)

1. With the exception of the provision contained in this Schedule, the other provisions of the Regulation shall apply to the personnel of the C.E.C.M.

2. The rules respecting the determination of staff size for the 1977-78 and 1978-79 school years are approved by the Minister.

3. Job classification and classification plans applicable to the C.E.C.M. for the 1977-78 and 1978-79 school years are approved by the Minister.

4. The C.E.C.M. personnel salary scales of 30 June 1979 and of the 1979-1980 and 1980-1981 school years are those prescribed in Tables I, II and III which follow :

**TABLE I**

**Director general and assistant directors general  
of Special Plan No. 4**

**Basic salary scale of 79-06-30**

| <i>Classification</i> | <i>Salary</i>                    | <i>Special class</i> |
|-----------------------|----------------------------------|----------------------|
| HC-0                  | <i>Maximum</i><br><i>Minimum</i> | 56 763 \$<br>43 664  |
| HC-1                  | <i>Maximum</i><br><i>Minimum</i> | 49 821<br>33 214     |

**TABLE II**

**Director general and assistant directors general  
of Special Plan No. 4**

**1979-1980 salary scale**

| <i>Classification</i> | <i>Salary</i>                    | <i>Special class</i> |
|-----------------------|----------------------------------|----------------------|
| HC-0                  | <i>Maximum</i><br><i>Minimum</i> | 62 155 \$<br>47 812  |
| HC-1                  | <i>Maximum</i><br><i>Minimum</i> | 54 554<br>36 369     |

**TABLE III**

**Director general and assistant directors general  
of Special Plan No. 4**

**1980-1981 salary scale**

| <i>Classification</i> | <i>Salary</i>                    | <i>Special class</i> |
|-----------------------|----------------------------------|----------------------|
| HC-0                  | <i>Maximum</i><br><i>Minimum</i> | 68 060 \$<br>52 354  |
| HC-1                  | <i>Maximum</i><br><i>Minimum</i> | 59 737<br>39 824     |

**SCHEDULE 2**

(ss. 29, 30 and 33)

**TABLE I****Directors general and assistant directors general of school boards  
providing elementary instruction only****Salary scale 1979/1980**

| <i>Classification</i> | <i>Salary</i>  | <i>Class I</i>           | <i>Class II</i>      | <i>Class III</i>     | <i>Class IV</i>       | <i>Class V</i>           |
|-----------------------|----------------|--------------------------|----------------------|----------------------|-----------------------|--------------------------|
|                       |                | <i>1 499 &amp; under</i> | <i>1 500 — 2 999</i> | <i>3 000 — 6 999</i> | <i>7 000 — 11 999</i> | <i>12 000 &amp; over</i> |
| HC-0                  | <i>Maximum</i> | 42 873 \$                | 45 873 \$            | 47 709 \$            | 49 140 \$             | 50 614 \$                |
|                       | <i>Minimum</i> | 32 980                   | 35 287               | 36 699               | 37 800                | 38 934                   |
| HC-1                  | <i>Maximum</i> |                          |                      |                      | 45 622                | 46 534                   |
|                       | <i>Minimum</i> |                          |                      |                      | 30 415                | 31 023                   |

**TABLE II****Directors general and assistant directors general of regional school boards and school  
boards providing elementary and secondary instruction****Salary scale 1979/1980**

| <i>Classification</i> | <i>Salary</i>  | <i>Class I</i>           | <i>Class II</i>       | <i>Class III</i>       | <i>Class IV</i>        | <i>Class V</i>         |
|-----------------------|----------------|--------------------------|-----------------------|------------------------|------------------------|------------------------|
|                       |                | <i>6 999 &amp; under</i> | <i>7 000 — 11 999</i> | <i>12 000 — 17 999</i> | <i>18 000 — 24 999</i> | <i>25 000 — 32 999</i> |
| HC-0                  | <i>Maximum</i> | 48 663 \$                | 50 124 \$             | 51 627 \$              | 53 176 \$              | 54 771 \$              |
|                       | <i>Minimum</i> | 37 433                   | 38 557                | 39 713                 | 40 904                 | 42 131                 |
| HC-1                  | <i>Maximum</i> |                          | 46 078                | 47 000                 | 47 940                 | 48 898                 |
|                       | <i>Minimum</i> |                          | 30 719                | 31 333                 | 31 960                 | 32 599                 |

**TABLE III****Directors general and assistant directors general of school boards  
providing elementary instruction only****Salary scale 1980/1981**

| <i>Classification</i> | <i>Salary</i>  | <i>Class I</i>           | <i>Class II</i>      | <i>Class III</i>     | <i>Class IV</i>       | <i>Class V</i>           |
|-----------------------|----------------|--------------------------|----------------------|----------------------|-----------------------|--------------------------|
|                       |                | <i>1 499 &amp; under</i> | <i>1 500 — 2 999</i> | <i>3 000 — 6 999</i> | <i>7 000 — 11 999</i> | <i>12 000 &amp; over</i> |
| HC-0                  | <i>Maximum</i> | 46 946 \$                | 50 231 \$            | 52 241 \$            | 53 808 \$             | 55 422 \$                |
|                       | <i>Minimum</i> | 36 113                   | 38 639               | 40 185               | 41 391                | 42 633                   |
| HC-1                  | <i>Maximum</i> |                          |                      |                      | 49 956                | 50 955                   |
|                       | <i>Minimum</i> |                          |                      |                      | 33 304                | 33 970                   |

**TABLE IV**

**Directors general and assistant directors general of school boards and boards providing elementary and secondary instruction**

**Salary scale 1980/1981**

| <i>Classification</i> | <i>Salary</i>                    | <i>Class I</i><br><i>6 999 &amp; under</i> | <i>Class II</i><br><i>7 000 — 11 999</i> | <i>Class III</i><br><i>12 000 — 17 999</i> | <i>Class IV</i><br><i>18 000 — 24 999</i> | <i>Class V</i><br><i>25 000 — 32 999</i> |
|-----------------------|----------------------------------|--|--|--|---|--|
| HC-0                  | <i>Maximum</i><br><i>Minimum</i> | 53 286 \$<br>40 989                        | 54 886 \$<br>42 220                      | 56 532 \$<br>43 486                        | 58 228 \$<br>44 790                       | 59 974 \$<br>46 133                      |
| HC-1                  | <i>Maximum</i><br><i>Minimum</i> |  | 50 455<br>33 637                         | 51 465<br>34 310                           | 52 494<br>34 996                          | 53 543<br>35 696                         |

**TABLE V**

**Directors general and assistant directors general of school boards providing elementary instruction only**

**Basic salary scale 79 06 30**

| <i>Classification</i> | <i>Salary</i>                    | <i>Class I</i><br><i>1 499 &amp; under</i> | <i>Class II</i><br><i>1 500 — 2 999</i> | <i>Class III</i><br><i>3 000 — 6 999</i> | <i>Class IV</i><br><i>7 000 — 11 999</i> | <i>Class V</i><br><i>12 000 &amp; over</i> |
|-----------------------|----------------------------------|--|---|--|--|--|
| HC-0                  | <i>Maximum</i><br><i>Minimum</i> | 39 153 \$<br>30 118                        | 41 894 \$<br>32 226                     | 43 570 \$<br>33 515                      | 44 877 \$<br>34 520                      | 46 223 \$<br>35 556                        |
| HC-1                  | <i>Maximum</i><br><i>Minimum</i> |  |   |  | 41 664<br>27 776                         | 42 497<br>28 331                           |

TABLE VI

Directors general and assistant directors general of regional school boards and boards providing elementary and secondary instruction

Basic salary scale 79 06 30

| Classification | Salary             | Class I<br>6 999 & under | Class II<br>7 000 — 11 999 | Class III<br>12 000 — 17 999 | Class IV<br>18 000 — 24 999 | Class V<br>25 000 — 32 999 |
|----------------|--------------------|--------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| HC-0           | Maximum<br>Minimum | 44 441 \$<br>34 185      | 45 775 \$<br>35 212        | 47 148 \$<br>36 268          | 48 562 \$<br>37 355         | 50 019 \$<br>38 476        |
| HC-1           | Maximum<br>Minimum |                          | 42 081<br>28 054           | 42 922<br>28 615             | 43 781<br>29 187            | 44 656<br>29 771           |

TABLE VII

Personnel salary readjustment formula  
of 30 June 1979

$$S.S.^{(1)} = \text{Max}.b^{(2)} - \left[ \left( \frac{\text{Max}.b^{(2)} - \text{Min}.a^{(3)}}{\text{Max}.a^{(4)} - \text{Min}.a^{(3)}} \right) \times \left( \text{Max}.a^{(4)} - C.S.^{(5)} \right) \right]$$

1. S.S. = standardized salary of 30 June 1979
2. Max.b = basic salary scale maximum of 79 06 30
3. Min.a = 1978/79 salary scale minimum

4. Max. a = 1978/79 salary scale maximum
5. C.S. = current salary (1978/79)

*Note:* Application of the readjustment formula must in no way entail a decrease in the salary of personnel of 30 June 1979.

## SCHEDULE 3

(s.39)

### REGIONAL DISPARITY ALLOWANCES

#### DIVISION I

#### GENERAL PROVISIONS

1. **Definitions :** For the purposes of this Schedule, the following terms mean :

(a) “dependent” : a dependent within the meaning of the term in the Taxation Act (R.S.Q., c. I-3), provided that he resides with the person. For the purposes of this Schedule, however, his status as a dependent does not change where the person’s spouse derives income from employment.

A child’s status as a dependent does not change where, because no public secondary school exists in the locality

where the person resides, the child must attend a public secondary school in another locality ;

(b) “point of origin” : domicile in Québec or main residence in Québec at the time of hiring. The point of origin may be changed through agreement between the person and the board ;

(c) “sector I” : the school municipalities of Chapais-Chibougamau, Joutel-Matagami, Quévillon, Lac Témiscamingue and the locality of Waswanipi ;

(d) “sector II” : the school municipalities of Gagnon, Fermont and Schefferville ;

the territory of the Côte-Nord, situated east of the rivière Moisie and extending to Havre-Saint-Pierre inclusively ;

the school municipality of the Îles ;

(e) "sector III" : the territory situated north of 51° N latitude, including Radisson, Sakami, Keyano and Caniapiscaw except for the school municipalities of Gagnon, Fermont and Schefferville ;

the territory of Parent, Sanmaur, Casey, Lac-Cooper and Clova ;

the territory east of Havre-Saint-Pierre, to the limit of Labrador, including île d'Anticosti.

## DIVISION II ALLOWANCES

### §1. Northern allowances

2. A person working in one of the sectors specified in section 1 of this Schedule receives a northern allowance as follows :

(a) for the period from 1 July 1979 to 30 June 1980 :

|            | <i>With<br/>dependent(s)</i> | <i>Without<br/>dependent</i> |
|------------|------------------------------|------------------------------|
| Sector I   | 3 289 \$                     | 2 300 \$                     |
| Sector II  | 4 065                        | 2 710                        |
| Sector III | 5 117                        | 3 198                        |

(b) for the period from 1 July 1980 to 31 December 1982, the amounts applicable to other staff categories of the board apply to senior executive staff.

3. The amount of northern allowance is adjusted in proportion to the duration of the person's assignment on the board's territory included in a sector described in section 1 of this Schedule.

4. Where both spouses work for the same board, or where one spouse works for 2 different employers in the public and para-public sectors, only one spouse is entitled to the allowance applicable to a person with one or more dependents, where one or more dependents other than the spouse exist. Where the spouse is the only dependent, each spouse is entitled to the allowance in the scale under the heading "without dependent", despite the definition of the term "dependent" in section 1 of this Schedule.

### §2. Moving expenses

5. For any person recruited more than 50 kilometres from the locality to which he is assigned, provided that the locality is in one of the sectors described in section 1 of this Schedule, the board pays the following expenses :

(a) transportation costs for the person and his dependents ;

(b) the cost of transporting his personal belongings and those of his dependents, up to and including :

i. 228 kilogrammes per adult or child 12 years of age or older ;

ii. 131 kilogrammes per child under 12 years of age ;

(c) the cost of transporting his furniture, where applicable ;

(d) the cost of transporting a motor vehicle, where applicable, by road, ship or train ;

(e) furniture storage costs, where applicable.

These expenses are paid by the board to the point of origin and reimbursed upon the presentation of vouchers.

6. Where a person who is entitled to the allowances prescribed in subparagraphs *b*, *c* and *d* of the first paragraph of section 5 of this Schedule decides not to avail himself thereof immediately, either in whole or in part, he may avail himself thereof during the year following the date on which his assignment begins.

7. These expenses are payable provided that the person is not reimbursed therefor under another plan, such as the federal manpower mobility plan or pursuant to Chapter VI and only in the following cases :

(a) where the person is assigned for the first time ;

(b) where the board cancels or does not renew the engagement ;

(c) where a reassignment or transfer takes place upon the request of the board or of the person ;

(d) where an engagement is cancelled or a person resigns ; for sectors I and II, the amount is reimbursed only proportionate to the time worked in relation to a 1-year reference period ;

(e) where a person obtains a leave for study purposes ; in this case, the expenses provided for in section 5 of this Schedule are also payable to a person whose point of origin is situated 50 kilometres or less from the locality where he performs his duties.

These expenses are paid by the board to the point of origin and reimbursed upon the presentation of vouchers.

### §3. Trips

8. A person recruited to work over 50 kilometres from the locality where he performs his duties is reimbursed by the

board, provided that the trips take place in one of the sectors described in section 1 of this Schedule, for expenses incurred by the number of trips, as follows :

(a) for the New-Québec and Littoral Schools Boards, and for the territory east of Havre-Saint-Pierre to the limit of the Littoral School Board, including île d'Anticosti : 3 trips per year, for a person and his dependents, to his place of domicile on being hired, unless he arranges differently with the board ;

(b) for the localities of Gagnon, Fermont, and Schefferville : 3 trips to the road network per year for a person and his dependents ;

(c) for other localities not linked to a provincial road network : one trip per year to the road network, where applicable, for a person and his dependents.

The expenses paid by the board pursuant to this Sub-division apply to the return trip to the point of origin and are reimbursed upon the presentation of vouchers.

#### *§4. Reimbursement of travel expenses*

9. Upon the presentation of vouchers, a person is reimbursed by the board for travel expenses (meals, taxi and accommodation where applicable) for himself and his dependents when he is hired or makes a trip provided for in Subdivision 3 of this Schedule, provided that the expenses are not paid otherwise.

#### *§5. Death of a person*

10. Where a person or one of his dependents dies, the cost of returning his remains is paid by the board.

#### *§6. Transport of food*

11. A person in the localities of Radisson, Sakami, Keyano and Caniapiscau in sector III provided for in Division I of this Schedule who must supply himself with food is paid for the costs of transporting the food, up to and including the following masses :

(a) 727 kilograms per year per adult and per child 12 years of age or over ;

(b) 364 kilograms per year per child under 12 years of age.

This allowance is granted in accordance with one of the following methods :

(a) the board itself takes charge of the transport and directly assumes the cost thereof ; or

(b) the board pays the person an allowance equivalent to the cost that would have been incurred in accordance with the first method.

#### *§7. Vehicles made available*

12. In all localities where privately-owned vehicles are forbidden, a vehicle may be made available to a person through agreement between the person and the board.

#### *§8. Housing*

13. The obligations and practices related to the providing of housing to a person by the board at the time of hiring still apply only in the areas where they already exist on 1 April 1981.

14. The cost of rent paid by a person who is entitled to housing in sector III provided for in Division I of this Schedule, and in the localities of Gagnon, Fermont and Schefferville, does not exceed the cost paid by the person on 30 June 1979.

#### *§9. Retention allowance*

15. Persons working in the school municipalities of Sept-Îles (including Clarke City) and Port-Cartier keep the retention allowance equivalent to 8% of their annual salary.

The retention allowance is abolished where it existed elsewhere, on 1 April 1981.

#### *§10. Former provisions*

16. Allowances are renewed where, as a result of the enforcement of former provisions existing on 1 April 1981, they exceed the allowances prescribed in this Schedule.

---

O.C. 2901-77, (1977) 109 O.G. II, 6285

O.C. 4006-77, (1977) 109 O.G. II, 6501

O.C. 3377-78, (1979) 111 G.O., 3879

O.C. 651-81, (1981) 113 G.O. II, 1033





c. I-14, r.6

## Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics

Education Act  
(R.S.Q., c. I-14, s. 16)

### GENERAL PROVISIONS

**1.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

(a) “board” : a school board or a regional school board for Catholics, the New-Québec School Board and the Littoral School Board ;

(b) “Minister” : the Minister of Education ;

(c) “staff” or “person” : the senior staff of services, of schools and adult education centres, and the management staff of the boards ;

(d) “senior staff member” : member of the senior staff of services, schools or adult education centres of the boards ;

(e) “association concerned” : *Association des cadres scolaires du Québec*, *Association des cadres de Montréal*, Association of Directors of English Schools, *Fédération québécoise des directeurs d'école*, principals' associations, Québec Association of Catholic School Administrators ;

(f) “senior staff of schools” : school principals and school vice-principals meaning, in particular, the duties or the position and the terms “principal” and “vice-principal” meaning, more specifically, the classification ;

(g) “administrator” : the directors general and deputy directors general and the senior and management staff of the boards ;

(h) “associated staff” or “associated person” : regular full-time non-unionizable personnel officer within the meaning of the Labour Code (R.S.Q., c. C-27) ;

(i) “associated staff association concerned” : *Association des cadres scolaires du Québec* ;

(j) “engagement” : the establishment of an employment relationship between a person or an associated person and the board ;

(k) “non-renewal engagement” : the ending of the employment relationship of a person or associated person by the board at the termination of his engagement when such termination is defined ;

(l) “cancellation of engagement” : the ending of the employment relationship of a person or an associated person by the board during his period of employment, when the termination of the engagement is undefined ;

(m) “dismissal” : the ending of the employment relationship of a person or an associated person by the board at any time for reason of incapacity, negligence, insubordination, misconduct, immorality or incompetence.

### 2. Jurisdiction :

(1) Unless expressly provided otherwise, Parts I, II and III apply to all staff of the boards, and Part IV applies to all associated staff of the boards, except the staff of the Commission des écoles catholiques de Montréal.

(2) The provisions with respect to the number of staff, classification plans and remuneration contained in Schedule 5 apply to the staff of the Commission des écoles catholiques de Montréal.

## PART I REMUNERATION POLICY

### CHAPTER I REGULATIONS DETERMINING STAFF SIZE

#### General provisions

**3. Definitions :** The following words and expressions mean :

(a) “school” : institutional entity under the supervision of a principal or authority grouping students in an establishment, in a part of an establishment, or in several establishments in accordance with a decision of the board pursuant to the rules mentioned in Division II of this Chapter ;

(b) “establishment” : a building in which instruction or other educational services are provided ;

(c) “adult education centre” : institutional entity under the supervision of a director of a centre, grouping adults in an establishment, in a part of an establishment, or in several establishments pursuant to the rules mentioned in Division III of this Chapter ;

(d) “executive staff” : senior executive staff, executive staff of services, schools, and adult education centres ;

(e) “group hour of instruction” : hour of instruction provided to a group of students enrolled in an adult education course ;

(f) “head teacher” :

i. teacher who performs the duties of principal in a school where the number of pupils does not allow the appointment of a principal ;

ii. teacher who is appointed head teacher in a school where the number of pupils does not allow for the appointment of a vice-principal. In addition to teaching, his duties shall consist in particular of replacing the principal, if the latter is absent for a brief period, and of any other responsibility compatible with the position of head teacher.

#### **4. Jurisdiction :**

(1) This Chapter comprises the administrative rules determining the number of senior executive, senior and management staff for boards, schools and adult education centres.

(2) The said administrative rules with respect to staff size at the board level are established pursuant to sections 187 and 191 of the Education Act (R.S.Q., c. I-14).

(3) For the purposes of adult education, the said rules shall apply to every board authorized by the Minister to provide adult education pursuant to section 486 of the Education Act.

(4) The positions contemplated by the administrative rules described in this Chapter include :

(a) on the school board level :

i. senior executives : directors general and deputy directors general on a full time basis ;

ii. senior staff : directors of services, the secretary general and coordinators ;

(b) on the school level :

i. senior staff : school principals and assistant school principals ;

(c) on the adult education centre level :

i. senior staff : directors of centres and assistant directors of centres.

### **DIVISION I**

#### **RULES DETERMINING STAFF SIZE ON THE SCHOOL BOARD LEVEL**

##### *§1. General rules*

**5.** The number of senior executives and senior staff of services shall be determined by the number of pupils enrolled at the board on 30 September of the current year. For adult education services, the clientele shall be established for the current year on the basis of the weighted average of group/hours of instruction accepted by the Minister for the first 3 years of the 4 preceding school years. The number of management staff members shall be determined by the board.

**6.** The number of positions resulting from the application of such rules shall constitute the maximum number of positions.

**7.** Every school board which has a decrease in the number of positions of senior executive or senior staff of services established for the preceding school year, shall be entitled to a period of adjustment for the total senior staff. Such period of adjustment, which must not exceed one year, shall allow the board to reorganize its administration and readjust its staff.

**8.** The weighted average of group/hours of instruction established for the first 3 years of the 4 preceding years shall serve to determine the staff size at the level of the board for the adult education senior staff of services for the current year and ensures the board a time period of a year for adjustment where applicable.

**9. Table I – Maximum number of positions :**

School boards providing elementary instruction :

| Staff positions<br>Clientele | Senior executives and<br>senior staff of services (levels<br>0, 1 and 2) |
|------------------------------|--|
| Less than 1 000              | see section 14   |
| 1 000 to 1 499               | 2  |
| 1 500 to 2 499               | 3  |
| 2 500 to 4 499               | 4  |
| 4 500 to 6 999               | 5  |
| 7 000 to 8 999               | 6  |
| 9 000 to 11 999              | 7  |
| 12 000 to 14 999             | 8  |
| 15 000 to 17 999             | 9  |
| 18 000 and over              | 10   |

**10. Table II – Maximum number of positions :**

Regional school boards providing secondary instruction :

| Staff positions<br>Clientele | Senior executives and<br>senior staff of services (levels<br>0, 1 and 2) |
|------------------------------|--|
| Less than 2 000              | see section 14   |
| 2 000 to 2 499               | 3  |
| 2 500 to 2 999               | 4  |
| 3 000 to 3 499               | 5  |
| 3 500 to 3 999               | 6  |
| 4 000 to 4 499               | 7  |
| 4 500 to 4 999               | 8  |
| 5 000 to 5 999               | 9  |
| 6 000 to 6 999               | 10   |
| 7 000 to 8 999               | 11   |
| 9 000 to 11 999              | 12   |
| 12 000 to 14 999             | 13   |
| 15 000 and over              | see section 14   |

**11. Table III – Maximum number of positions :**

School boards providing elementary and secondary instruction :

| Staff positions<br>Clientele | Senior executives and<br>senior staff of services (levels<br>0, 1 and 2) |
|------------------------------|--|
| Less than 2 000              | see section 14   |
| 2 000 to 2 999               | 3  |
| 3 000 to 3 999               | 4  |
| 4 000 to 4 999               | 5  |
| 5 000 to 5 999               | 6  |
| 6 000 to 6 999               | 7  |
| 7 000 to 7 999               | 8  |
| 8 000 to 9 499               | 9  |
| 9 500 to 10 999              | 10   |
| 11 000 to 12 999             | 11   |
| 13 000 to 14 999             | 12   |
| 15 000 to 17 499             | 13   |
| 17 500 and over              | see section 14   |

**12. Table IV – Maximum number of positions :**

For the boards authorized to provide adult education services :

| Staff positions<br>Group/hours<br>of instruction | Senior staff<br>(levels 1 and 2) |
|--|----------------------------------|
| Less than 6 000                                  | see section 14                   |
| 6 000 to 24 999                                  | 1                                |
| 25 000 to 39 999                                 | 2                                |
| 40 000 to 59 999                                 | 3                                |
| 60 000 to 79 999                                 | 4                                |
| 80 000 and over                                  | see section 14                   |

**13.** The positions prescribed in section 12 are added to the positions prescribed in sections 9, 10 and 11 and shall not be the subject of transfers between them.

## *§2. Specific rules*

**14.** The boards whose clientele, expressed in pupils or in group/hours of instruction, is not provided for in sections 9, 10, 11 and 12 shall be the subject of a special decision by the Minister.

**15.** Cases of delegation of boards that are members of a regional board to the said regional board shall be the subject of a special decision by the Minister.

**16.** In the case of board(s) replacing board(s) following the application of legislative provisions such as the application of sections 427 and 449 or others of the Education Act, the new administrative structure as well as the reassignment of senior staff of services shall be the subject of a special study by the Minister.

**17.** The Minister may recognize a position in the senior staff of services not appearing in Chapter II or an additional position to the number of positions provided for by the application of these rules in the case of unusual situations such as the realisation of experimental administrative structures.

**18.** A board may have, in addition to the number of positions provided for by the application of the general rules, a position for a coordinator of school adjustment if it has a school clientele of 3 000 students or more.

**19.** A board which has a school clientele of less than 3 000 students may avail itself of the provisions of section 18 provided that it joins with one or 2 boards. In such case, an agreement must be entered into by the boards involved.

**20.** A board may include, in addition to the number of positions prescribed by the application of the general rules, positions in the elementary instruction services (for a regional board) and for instruction in French or English.

**21.** A regional board may number a coordinator of elementary instruction as soon as it assumes administration or instructional services for more than 2 000 students at the elementary level.

**22.** In boards that provide both elementary and secondary instruction in English and French, the instructional services may be organized by taking into account the size of each group, according to the language of instruction or according to the level of instruction.

**23.** The board which avails itself of the provisions of sections 24 to 28 may add a position to the maximum number of positions determined by sections 9, 10 or 11 provided the number of directors of instructional services does not exceed 2.

**24.** A board that organizes its instructional services by language may number 2 positions of directors of instructional services :

(a) a director of French instructional services (elementary and secondary) ; and

(b) a director of English instructional services (elementary and secondary).

**25.** A board that organizes its instructional services by language may count one position of coordinator in the instructional services :

(a) a coordinator of French instructional services ; or

(b) a coordinator of English instructional services.

**26.** A board that organizes its instructional services by language and provides instruction to more than 6 000 pupils may count a coordinator of French or English services if the number of English or French speaking pupils, as the case may be, exceeds 2 000.

**27.** A board that organizes its instructional services by language and provides instruction to more than 9 500 pupils may count a second director of instructional services if the number of English or French speaking pupils, as the case may be, exceeds 4 000.

**28.** A board that organizes its instructional services by instructional levels may count 2 positions of directors of instructional services :

(a) a director of elementary instructional services (French and English) ; and

(b) a director of secondary instructional services (French and English).

## DIVISION II

### RULES DETERMINING STAFF SIZE IN SCHOOLS

#### §1. General rules

**29.** The number of senior staff members for schools is determined by the number of students enrolled on 30 September of the current year in schools governed by this board and weighted in accordance with sections 31 to 35.

**30.** The majority of the pupils enrolled either for elementary instruction or for secondary instruction shall determine the level of the school.

**31.** For the purposes of this Chapter, each pupil at the secondary level in a school with a majority of elementary pupils shall count for 1,25 elementary level pupils.

**32.** For the purposes of this Chapter, in a school where instruction is dispensed to exceptional students (elementary or secondary level lightly mentally deficient, or suffering from minor or serious learning problems at the elementary or secondary level), every such pupil shall be counted as 1,50 pupils.

**33.** For the purposes of this Chapter, in a school where instruction is provided to exceptional students (mildly mentally deficient, children at the kindergarten level with muscle disabilities, cerebral motor disabilities, those with physical deficiencies, pupils suffering from medically uncontrollable epilepsy or from multiple difficulties or serious emotional difficulties, deaf or partially deaf, blind, or partially blind, serious socio-emotional misfits), every pupil shall be counted as 2 pupils.

**34.** For the purposes of this Chapter, every immigrant pupil enrolled in a welcoming class authorized by the Minister shall be counted as 2 pupils.

**35.** For the purposes of this Chapter, every pupil enrolled in a kindergarten class authorized by the Minister to receive either 4 year-old children or 5 year-old children attending morning and afternoon classes shall count as 2 pupils.

**36.** For the purposes of this Chapter, schools are divided into 3 types :

*Type 1* : an establishment with a size that justifies the appointment of a principal (more than 225 pupils) ;

*Type 2* : establishments situated at least one mile from each other which, when regrouped, constitute an institutional unit of more than 225 pupils ;

*Type 3* : all establishments numbering less than 225 pupils situated at least one mile from any other establishment.

**37.** The board shall divide the school administrative positions among its schools belonging to the 1<sup>st</sup> and 2<sup>nd</sup> type, through the application of sections 39 and 40.

**38.** If a school undergoes a reduction in enrolment entailing a decrease in the number of positions determined with respect to the previous year, the board has an adjustment period not exceeding one year to proceed with administrative reorganization and staff readjustment.

**39.** In the case of a school belonging to the 1<sup>st</sup> type, the board shall apply the following rule :

**Table V – Maximum number of positions :**

| School senior staff<br>Weighted<br>student population | Principal | Vice-<br>principal |
|---|-----------|--------------------|
| <b>Elementary schools</b>                             |           |                    |
| 225 to 549  | 1         | —                  |
| 550 to 999  | 1         | 1                  |
| 1 000 and over  | 1         | 2                  |
| <b>Secondary schools</b>                              |           |                    |
| 225 to 499  | 1         | —                  |
| 500 to 899  | 1         | 1                  |
| 900 to 1 499  | 1         | 2                  |
| 1 500 to 1 999  | 1         | 3                  |
| 2 000 to 2 599  | 1         | 4                  |
| 2 600 to 3 099  | 1         | 5                  |
| 3 100 to 3 599  | 1         | 6                  |
| 3 600 and over  | 1         | 7                  |

**40.** In the case of a school belonging to the 2<sup>nd</sup> type, the board shall apply the following rule :

**Table VI – Maximum number of positions :**

| School senior staff \ Weighted student population | Principal      | Vice-principal |
|---|----------------|----------------|
| <b>Elementary schools</b>                         |                |                |
| 225 to 549  | 1              | —              |
| 550 to 899  | 1              | 1              |
| 900 and over                                      | 1              | 2              |
| <b>Secondary schools</b>                          | see section 36 |                |

**41.** In addition to administrative positions prescribed in sections 39 and 40, the board may assign a head teacher, in accordance with subparagraph ii of paragraph *f* of section 3, to every establishment whose size does not allow the appointment of a vice-principal.

**42.** The number of administrative positions which the board may assign only to schools belonging to the 3<sup>rd</sup> type shall be equivalent to the quotient obtained by dividing the total number of pupils enrolled in all the establishments of such schools by 200, without taking into account any fractions.

**43.** In the case of an establishment of less than 225 pupils which has not been regrouped with another establishment to create a school that would belong to the 2<sup>nd</sup> or the 3<sup>rd</sup> type and that does not have a principal, the board must designate a head teacher from among the instructors of such establishment in accordance with subparagraph i of paragraph *f* of section 3.

**44.** The board may designate a head teacher for each of the institutions which constitute a school of the 3<sup>rd</sup> type :

(a) a head teacher in accordance with subparagraph ii of paragraph *f* of section 3 if the institution constitutes a school administered by a principal of more than one institution ;

(b) a head teacher in accordance with subparagraph i of paragraph *f* of section 3 if the institution is part of a school administered by a principal of more than one institution.

**45.** In addition to the administrative positions provided for in sections 39 and 40, the board may add an additional position for vice-principal for any secondary school of 1 800 students and more with a minimum of 300 students enrolled in the first cycle of the secondary course.

## §2. Specific rules

**46.** In the case of a school of the 3<sup>rd</sup> type, a board may replace a position of principal by administrative positions with teaching loads with the authorization of the Minister.

**47.** A board may create in a secondary school, an experimental administrative structure allowing an increase in the school administrative staff.

**48.** The application of section 47 must be the subject of an annual authorization by the Minister during the first 2 years.

**49.** Undertaking any project which does not comply to the provisions of this Division, and for which adding a position becomes necessary, must be authorized by the Minister beforehand.

**50.** A member of the school administration may be completely released from the duties he has assumed in order to be assigned to the preparation and organization for the opening in the coming year of a new polyvalent secondary school or an elementary school with open classrooms.

**51.** The duration of the release period must not exceed 1 year in the case of a secondary school of more than 1 200 pupils or 6 months in the case of a polyvalent secondary school of less than 1 200 pupils or an elementary school with open classrooms.

**52.** The board which does not completely utilize the release period prescribed in sections 50 and 51, may assign the unused amounts for the anticipated release of an assistant administrator, a technician of school reorganization or ancillary staff.

## DIVISION III RULES DETERMINING STAFF SIZE FOR ADULT EDUCATION CENTRES

**53.** The total number of group/hours of instruction provided in adult education centres is obtained by taking the sum of the group/hours of instruction actually provided.

**54.** The weighted average of group/hours of instruction accepted by the Minister for the first 3 of the 4 preceding school years is used to determine the number of senior staff members for adult education centres and represents a one-year period of adjustment for the board.

**55.** The weighted jurisdictional population in accordance with the criteria established by the Minister shall be used to determine the number of senior staff in adult education centres where only adult education services are provided.

**56.** For such adult education centres, the following rule shall apply :

Maximum number of full-time senior staff positions in all the adult education centres of the board in which the services are provided.

| Number of group/hours of instruction (GH/I) | Senior staff | Maximum number of positions full-time rounded to the closest number |
|---|--------------|---|
| Less than 7 000 GH/I                        |              | see s. 57   |
| 7 000 to 24 999 GH/I                        |              | 1 position per 9 000 GH/I   |
| 25 000 to 39 999 GH/I                       |              | 1 position per 10 000 GH/I  |
| 40 000 to 59 999 GH/I                       |              | 1 position per 11 000 GH/I  |
| 60 000 to 84 999 GH/I                       |              | 1 position per 12 000 GH/I  |
| 85 000 to 114 999 GH/I                      |              | 1 position per 13 000 GH/I  |
| 115 000 and over GH/I                       |              | 1 position per 14 000 GH/I  |

**57.** An adult education centre may number a centre director if at least 7 000 group/hours of instruction are provided in such centre.

**58.** A centre may number an assistant director where at least 22 000 group/hours of instruction are provided at such centre.

**59.** A board whose number of group/hours of instruction does not allow for the appointment of an adult education centre director or assistant director in accordance with the application of sections 56, 57 and 58 may be the subject of a special authorization from the Minister.

**60.** In adult education centres where only personal aid services or community animation is provided to students or the population, the Minister may authorize certain senior staff positions on a full-time basis.

#### DIVISION IV STAFF TRANSFER AND ASSIGNMENT

**61.** Where positions of senior staff of services provided for by the application of the rules are vacant, with the exception of senior staff positions of adult education services, a board may, after consulting senior staff of services at the board level, convert such vacant positions into manage-

ment staff, non-teaching professional staff or support staff positions.

**62.** Positions transformed by the application of section 61 shall be assigned either to the board level or to the level of one or several schools.

**63.** For the senior staff of adult education services, in accordance with section 66, a board may transform senior staff positions at the board level after consulting senior staff of the services of the board :

(a) either into management, non-teaching professional or support staff positions in adult education ;

(b) or into full-time senior staff positions at the level of adult education centres or part-time positions at the level of the adult education service of the board,

without, however, exceeding the total maximum number of full-time senior staff positions calculated both at the board level and at the level of adult education centres.

**64.** Where the positions of vice-principal obtained under sections 39 and 40 are vacant, the board may, after consulting the interested school principals, convert such vacant positions into management, non-teaching professional or support staff positions.

**65.** The positions converted pursuant to the application of section 64 must be assigned to schools.

**66.** For the purposes of transfer, the total available salary for conversion shall be equal to the total salary amount of the salary average of the positions to be converted.

**67.** For the purposes of adult education, the board may change full-time senior staff positions at an adult education centre into part-time senior staff positions, non-teaching professional or support staff positions.

## CHAPTER II JOB CLASSIFICATION AND ELIGIBILITY REQUIREMENTS

### DIVISION I JOB CLASSIFICATION

**68.** The job classification system for management comprises the following categories :

- (a) senior staff, which is divided into subcategories :
  - i. senior staff of services levels 1 and 2 ;
  - ii. senior staff of schools and adult education centres levels 1 and 2 ;
- (b) management staff, which is divided into subcategories :
  - i. superintendents ;
  - ii. foremen.

**69.** An employment group is a unit in the classification system in which may be grouped a number of positions with similar characteristics with respect to the nature and complexity of the work and the qualifications and skills required.

**70.** The definition of each position is a definitional framework used as reference to describe the responsibilities at a person in a specific position.

**71.** A position may include all or some of the assignments and responsibilities of more than one position.

**72.** Job classification for board staff is shown in Schedule 1.

**73.** If no employment group described in Schedule 1 is suitable to the classification of a given position, the board in question shall submit the case to the Minister. The submitted file must include :

- (a) a detailed description of the position ;
- (b) the rank at such position in the structure of the body ;
- (c) the qualifications required by the body in order to fill the job.

### DIVISION II ELIGIBILITY REQUIREMENTS

**74.** Eligibility requirements appear in Schedule 1.

**75.** The qualifications determined in the job classifications constitute minimum requirements.

**76.** A person who has, on 7 December 1977, a senior or management position in a board, shall be considered eligible for such position at the same level or at a lower level in the same field of activities for all boards.

*§1. Specific rules applicable to senior staff of services and management staff*

**77.** If a board is unable to find a qualified candidate for a given position, it may appoint a candidate who does not have the required academic background for the performance of such duties but who has more relevant experience than the required minimum.

**78.** A board may appoint to a given position a candidate whose academic background meets the eligibility requirements and whose exceptional qualities compensate for less experience than that prescribed in the eligibility requirements.

**79.** The equivalence prescribed in sections 77 and 78 shall be established by the board after consulting its senior staff of services and management staff with a view to determining the manner of applying such principles.

**80.** The manner of application includes the formation of equivalence committees at the local or regional level. And also includes the composition, mandate, convening procedures and functioning of the said committees.

**81.** Any problem resulting from the application of sections 77 to 80 shall be submitted to the comité consultatif des cadres.

## CHAPTER III JOB CLASSIFICATION PLANS

### General provisions

**82.** The Minister shall determine the classification plans that are used to establish the remuneration of staff.

**83.** For the purposes of this Regulation, boards are divided into 3 categories :

- (a) boards providing only elementary instruction ;



(b) boards providing only secondary instruction ;

(c) boards providing elementary and secondary instruction.

**84.** Classification shall be determined for every level of management as a function of the nature and the complexity of the responsibilities inherent to every position.

**85.** Every classification comprises one or several classes which shall be determined by school clientele, adult clientele, total clientele or by other criteria suitable to certain classifications.

**86.** A year of experience corresponds normally to a complete year of experience in a staff position.

**87.** Continuous experience is defined as uninterrupted experience in a staff classification. A change of school board does not interrupt the continuity of experience for the purposes of remuneration.

**88.** The continuity of experience is not affected where the person was reassigned outside the plan in accordance with the procedures respecting school and administrative reorganization.

**89.** The duration of the interruption contemplated in sections 87 and 88 shall not be added to the years of experience in the position.

**90.** Continuity of experience is not affected where the person is absent following a prescribed leave and authorized (with or without pay) by the board.

**91.** The duration of such interruption may or may not be added to the years of continuous experience in the position in accordance with prior agreements authorizing leaves.

## **DIVISION I CLASS**

**92.** The class of position shall be determined in accordance with the classification retained for such position in the classification plan for positions and in accordance with the classes.

**93.** In the case of a position comprising the total of the attributions and responsibilities from more than one position situated at the same level of management or supervision, the highest classification shall apply.

## **§1. Regulations with respect to class based on clientele**

### **A – For the senior staff of services and the management staff**

**94.** For the purposes of this Chapter, the following rules shall apply to senior staff of services and management staff with the exception of assistant administrator whose classification shall be made in accordance with the rules that apply to the school administrative staff.

#### **In Category 1 boards**

**95.** Class shall be established in function of the total school clientele for all the positions in accordance with the number of pupils enrolled on 30 September in the schools of the board.

#### **In Category 2 and 3 boards**

**96.** Class shall be determined in relation to the total student population (pupils and adults) for the positions where responsibility applies to the total student population.

**97.** Class shall be determined in relation to :

(a) the total student population for the positions where responsibility applies only to the total student population determined by the number of pupils enrolled on 30 September in the schools of the board ;

(b) the total student population for the positions where responsibility applies only to the adult student population.

**98.** The adult clientele shall be determined by the number of hours of instruction for adults enrolled in the adult instruction centres under the responsibility of the board for the preceding school year.

**99.** The hours of instruction mentioned in section 98 comprise the programmes of professional instruction, general instruction and socio-cultural instruction approved by the Minister.

**100.** For the purposes of this Chapter only, every 1 100 student hours of instruction for adults counts as one student.

**101.** The number of student hours of instruction is obtained by multiplying the total number of group hours of instruction for the year by 17.

**B — Senior staff of schools**

**102.** The number of pupils in a school on 30 September shall be used as the basis for determining the class of administrative staff of schools, taking into account the calculations described in sections 103 to 106.

**103.** For the purposes of this Chapter, in a school where instruction is provided to exceptional students categorized as trainable mentally retarded at the elementary or secondary level, as suffering from minor or serious learning disabilities, as affected with motor disabilities, or placed in an extended readiness class, every such pupil is counted as 1,50 regular pupils.

**104.** For the purposes of this Chapter, in a school where instruction is provided to exceptional children (those who are trainable mentally retarded, those affected with motor disabilities at the kindergarten class level, cerebral palsy, physical disabilities, those who suffer from non-medically controlled epilepsy, multiple handicaps or severe emotional disturbances, are deaf or hard of hearing, blind or partially sighted, or who have severe socio-emotional disturbances), every such pupil shall count as 2 regular pupils.

**105.** For the purposes of this Chapter, in a school where both elementary instruction (including pre-school instruction) and secondary instruction are provided, the majority of the pupils in a level shall determine whether the class level of the school administrative staff is elementary or secondary level.

**106.** For the purposes of this Chapter, in an elementary school where both elementary instruction (including pre-school instruction) and secondary instruction are provided, every pupil at the secondary level is counted as 1,25 regular pupils at the elementary level.

*§2. Rules respecting classification based on criteria other than clientele*

**107.** The following criteria shall be applied to determine class for the following positions :

| <b>Position :</b>                      | <b>Criteria :</b>                  |
|--|------------------------------------|
| General maintenance foreman :          | number of square feet ;            |
| Transportation services positions :    | number of pupils transported ;     |
| Superintendent of food services :      | number of meals served ;           |
| Superintendent of community services : | number and type of establishments. |

*§3. Rules respecting the change of class for a board*

**108.** Change of class for a board is made on 1 October of every school year for such school year.

**109.** Changes in the salary for senior and management personnel prescribed in section 108 shall be made in accordance with the provisions of reclassification defined in Division III of Chapter IV and have effect from the preceding 1 July.

*§4. Rule respecting change in class for a school*

**110.** Change of class for a school is made on 1 October of every school year for such school year. In such case, the changes in salary of the administrative staff shall be made in accordance with the provisions of reclassification described in Division III of Chapter IV and shall be applied effective from the preceding 1 July.

*§5. Rule respecting class promotion of personnel during a single school year*

**111.** If, in the same school, after 1 October following an increase in the number of pupils, such number is 10% or more higher than the maximum number of pupils determining class, the classification of administrative staff already in office in such school shall be changed.

**DIVISION II**  
**CLASSIFICATION PLANS**

**112.** Classification plans for staff positions are described in Tables 1 to 10 of Schedule 2.

**113.** Every position which is not the subject of classification in the classification plans described in Tables 1 to 10 of Schedule 2 shall constitute a special case.

**114.** Every special case shall be the subject of a special study and a suitable decision by the Minister.

*§1. Transitional plan respecting district superintendents of regional school boards*

**115.** The transitional plan respecting district superintendents of regional school boards shall apply to regional boards on whose territory must be erected 4 or more polyvalent secondary schools, where one or more of such schools is not yet constructed.

**116.** The transitional plan shall apply until 30 June 1979.

**117.** A regional school board may appoint a district superintendent for every territory or district in which a polyvalent secondary school is located.

**118.** A district superintendent performs the same duties as the principal of a polyvalent secondary school.

**119.** The classification plan applicable to polyvalent secondary school principals shall apply to district superintendents and the classification shall be determined as a function of school clientele of all the secondary schools for which the district superintendent is responsible.

**120.** The remuneration plan that applies to administrative staff of schools shall apply to the district superintendent.

*§2. Transitional plan respecting the supervisor of construction work for polyvalent secondary schools*

**121.** The regional board or the board providing elementary and secondary instruction may appoint one or more supervisors of construction work for its new polyvalent secondary schools with the authorization of the Minister.

**122.** The classification of supervisors of construction work is found in Schedule 1.

**123.** The position of supervisor of construction work shall constitute a temporary position at the senior staff level (Class I) or at the management level (Class II).

**124.** The supervisor of construction work shall be engaged and appointed for a period not exceeding 3 years.

**125.** The salary scale for supervisors for construction work is found in Table III of Schedule 3.

## CHAPTER IV REMUNERATION

### DIVISION I SALARY SCALES

**126.** The readjusted senior staff salary scales of 30 June 1979 are given in Tables I to VI of Schedule 3.

**127.** The 1979-1980 and 1980-1981 senior and management staff salary scales are given in Tables VII to XXIV of Schedule 3.

**128.** For each of the 1979-1980 and 1980-1981 school years, the minimum and maximum amounts of the salary scales for senior and management staff at the superintendent level on the preceding 30 June are increased by 7% ; moreover, the minimum and maximum amounts of the salary scales for management staff at the foreman level on the preceding 30 June are increased by 9,5%.

**129.** Staff advancement to the salary scales of 30 June 1979, where applicable, and of 1979-1980 and 1980-1981 is made in accordance with the rules provided for in Division II of this Chapter.

### DIVISION II RULES RESPECTING SALARY READJUSTMENTS ON 30 JUNE 1979 AND THE ANNUAL INCREASE OF 1 JULY 1979 AND 1 JULY 1980

#### *§1. General provisions*

**130.** Senior staff salaries are revised, where applicable, on 30 June 1979, in order to take the salary scale readjustment on that date into account, by applying the salary readjustment formula provided for in Schedule 8.

**131.** For the purposes of this Division, the annual salaries on 30 June 1979 mean the readjusted salaries, where applicable.

**132.** The annual increase is granted on 1 July of each year to the employee in office the preceding 30 June who is still in office on 1 July.

**133.** The annual increase comprises an increase in salary or the payment of a lump sum, where applicable.

**134.** Any change comprising a promotion, transfer, demotion, reassignment or reclassification from one school to another is made by first granting the annual increase and then the promotion, transfer, demotion, reassignment or reclassification.

**135.** The board must institute a system for evaluating its staff.

**136.** The board determines the annual increase for its staff on 1 July 1979 and 1 July 1980 in accordance with either Subdivision 2 or 3 as follows.

*§2. Special provisions for boards which use an evaluation system for granting annual increases to their staff*

**137.** The annual increase is established on the basis of performance.

**138.** Annual increases under this Subdivision are determined in 2 steps :

- (a) by computing a total payroll for that purpose ;
- (b) by dividing up that payroll.

**139.** The total payroll for the staff for each of the 1979-1980 and 1980-1981 school years for the purposes of granting annual increases, including lump sums, where applicable, under this Subdivision, is established as follows :

(a) 9,5% of the total annual salaries on the preceding 30 June for each senior staff member and each manager at the superintendent level, in office the preceding 30 June and still in office on 1 July, 8% of which may be applied to the increase in salaries and 1,5% to the payment of lump sums ;

(b) 9,5% of the total annual salaries on the preceding 30 June for each manager at the foreman level which may be used to increase salaries.

**140.** Annual increases are granted to the staff in accordance with sections 141 to 143.

**141.** The 1979-1980 and 1980-1981 annual increase for staff varies from 0% to 13% of the annual salary of the preceding 30 June for the staff in office on that date and still in office on 1 July, without exceeding the standards prescribed in section 139.

**142.** Despite sections 133 and 141, when the annual increase of the management personnel at the foreman level does not exceed 9,5%, this annual increase must then be granted as an increase in salary.

**143.** The person's new salary resulting from the salary increase in accordance with sections 141 and 142 must not exceed the maximum rate in his new salary scale ; however, the person's annual increase resulting from the application of sections 141 and 142 must not exceed by more than 2,5% of his salary on the preceding 30 June, the maximum rate of his new salary scale, that additional amount

being granted, where applicable, as a lump sum. Annual salaries on 30 June 1979 mean readjusted salaries, where applicable.

*§3. Special provisions for school boards which do not use an evaluation system to grant annual increases to their staff*

**144.** The application of this Subdivision does not require the establishment of a payroll by the board.

**145.** The annual increase for the 1979-1980 and 1980-1981 school years for a senior staff member or manager at the superintendent level mentioned in this Subdivision is established as follows :

(a) each senior staff member and each manager at the superintendent level receives a minimum salary increase equal to 7% of his salary on the preceding 30 June ;

(b) moreover, each senior staff member and each manager at the superintendent level receives a salary increase varying from 0% to 2% of his salary on the preceding 30 June, the only limit being the attainment of the maximum rate of his salary scale ;

(c) finally, each senior staff member and each manager at the superintendent level receives a lump sum equal to the difference between his salary on the preceding 30 June increased by 9,5% and his new salary as established in paragraphs a and b.

**146.** The annual increase for the 1979-1980 and 1980-1981 school years for a manager at the foreman level mentioned in this Subdivision is 9,5% in the form of a salary increase.

**147.** The annual increase for a person whose performance is deemed unsatisfactory is not granted.

### **DIVISION III** **GENERAL PLAN FOR SALARY** **ADMINISTRATION**

#### *§1. First appointment*

**148.** The first appointment consists of the assignment of any person to a position governed by the classification plans of senior and management staff prescribed in Schedule 2.

**149.** Where the persons contemplated by a first appointment to a position governed by this Regulation comes from outside the education sector, his salary shall be established by taking into account his background and experience as well as the eligibility requirements of the position.

**150.** Where the person contemplated by a first appointment to a position governed by this Regulation comes from within the education sector, such person shall receive whichever is most advantageous to him : the minimum salary scale prescribed for his new class or a salary which ensures him an annual increase that may attain 15% of his preceding annual increase without however exceeding the maximum rate prescribed in his new salary scale.

**151.** Such new salary shall be determined by taking for the basis of calculation the salary such person received or would have received during the course of the year of his first appointment to a position of senior or management staff in accordance with the salary scales in force on the date of his first appointment.

**152.** The salary of a teacher appointed to a senior staff position during the school year shall be established in accordance with sections 150 and 151. However, that person shall receive during the first school year of his appointment :

(a) the annual teacher's salary in accordance with the salary scales in effect for all the boards ;

(b) plus an amount equal to the percentage allowed at the time of the first appointment in accordance with sections 148 to 151 proportionally to the number of months of service as a senior staff member during that year.

**153.** The salary which must serve as the basis for the calculation prescribed in sections 151 and 152 shall include the increase for head of group if the person appointed to a position of senior staff of schools previously performed such duties.

## *§2. Promotion within the plan*

**154.** Promotion within the plan consists of the appointment of staff from another position governed by the classification plans of this Regulation, but in a class having a salary scale whose maximum rate prescribed in the salary scale of his new class is higher than that of his former class.

**155.** The person promoted shall receive, effective from the date of his promotion, the salary prescribed in the salary scale of his new class which ensures him an annual in-

crease in salary that may attain 10% of the salary received prior to promotion without however exceeding the maximum rate prescribed in the salary scale of his new class.

## *§3. Transfer*

**156.** Transfer consists of the appointment of a person to another position governed by the classification plans of this Regulation but in a class with a salary scale whose maximum rate prescribed in the salary scale of his new class is identical to that of his former class.

**157.** A transferred person continues to receive effective upon the date of his transfer, in his new class, the same rate of salary as received in his former class.

## *§4. Demotion within the plan*

**158.** Demotion within the plan consists of the appointment of a person to another position governed by the classification plans of this Regulation, but to a class with a salary scale whose maximum rate prescribed in the salary scale of his new class is less than that of his former class.

**159.** Demotion within the plan may be voluntary, punitive or administrative.

## **A – Voluntary demotion**

**160.** Demotion is voluntary where it follows a request by personnel and is accepted by the board.

**161.** In such case, the person who is the subject of a voluntary demotion shall receive, effective upon the date of his demotion, the rate of salary prescribed in the salary scale of his new class which corresponds to a decrease in salary equal to the smaller of the following 2 amounts :

(a) the difference between the maximum rate of his former class and the maximum rate of his new class ;

(b) a decrease of 10% of the salary received before demotion, without however having the new salary exceed the maximum salary prescribed in the salary scale of his new class.

**162.** The board may grant a person who is the subject of a voluntary demotion the benefits prescribed in section 168.

**B – Punitive demotion**

**163.** Demotion is punitive where it is the result of a decision taken by the board and comprises a disciplinary measure.

**164.** In such case, the annual increase is not acquired.

**165.** The person thus demoted shall receive, effective from the date of such demotion, the salary prescribed in the salary scale of his new class which corresponds to a decrease of salary equal to the smaller of the following 2 amounts :

(a) the difference between the maximum rate of his former class and the maximum rate of his new class ;

(b) a decrease of 10% of the salary received before demotion without however having his new salary exceed the maximum rate of the salary prescribed in the salary scale of his new class.

**C – Administrative demotion**

**166.** Demotion is administrative where it is the result of a decision by the board.

**167.** The person thus demoted receives, effective from the date of his demotion, the salary prescribed in the salary scales of his new class which corresponds to a decrease in salary equal to the smaller of the following 2 amounts :

(a) the difference between the maximum salary of his former class and the maximum rate of his new class ;

(b) a decrease of 10% of the salary received before demotion without however having the new salary exceed the maximum salary prescribed in the salary scale of his new class.

**168.** The person thus demoted shall be entitled to the procedures of salary readjustment described in Division III of Chapter VI.

Moreover, the board may also apply to such person the provisions prescribed in Division II of Chapter VI.

**§5. Reassignment outside the plan**

**169.** Reassignment outside the plan consists of the appointment of a person to a position governed by the classification plans of professional, teaching or support staff.

**170.** The working conditions of a senior staff member thus reassigned outside the plan are those prescribed for the new position to which he is assigned.

**171.** Reassignment outside the plan is administrative where it is the result of a decision made by the board.

**172.** The person contemplated by an administrative reassignment outside the plan shall be entitled to the internal reassignment procedures described in sections 255 to 257. Moreover, the board may apply to such person, the provisions prescribed in sections 294 to 303.

**173.** In the case of voluntary reassignment outside the plan, the board may grant the person thus reassigned the benefits prescribed in section 172.

**§6. Reclassification**

**174.** Reclassification consists of the assignment of a person to another class comprising a salary scale whose maximum rate of salary is higher or lower than that of his former class, provided such person retains the same classification in the same board.

**175.** In the case of senior and management staff of schools, section 174 shall apply provided such persons remain in the same school.

**176.** A person whose class is changed to a new class which has a salary scale whose maximum salary is higher than that of his former class shall receive, effective from the date of reclassification, the salary prescribed in the salary scale of his new class which shall ensure him an annual increase in salary equal to the difference between the maximum rate of his new class and the maximum rate of his former class.

**177.** A person thus assigned a new class with a salary scale whose maximum rate is less than that of his previous class shall continue to receive, effective from the date of reclassification, the same salary as received in his former class.

**178.** Where the salary of the reclassified person is higher than that of the maximum salary of the new class, such person shall receive the salary prescribed for the new class. In such case, the interested person shall be entitled to a lump sum payment equal to the difference between his salary and the maximum rate of his new class in order to allow him to maintain his remuneration for a period that shall not exceed one year effective from the date of his reclassification.

### §7. Anticipated assignment

**179.** The senior staff of schools contemplated by an anticipated assignment in accordance with sections 50, 51 and 52 are entitled, in their new class effective from the date of appointment or promotion but no sooner than one year before the prescribed date for opening the new school, to an increase in salary equal to half the difference between the salary received before such appointment and that to be received for the same year if the school to which he is assigned were in operation. Such new salary shall be determined in accordance with the provisions prescribed in this Division.

If the anticipated assignment corresponds to a demotion for the affected senior staff member of schools, the latter shall maintain the class of employment he belonged to before his anticipated assignment until the new school is in operation.

### §8. Temporary assignment

**180.** Temporary assignment contemplates every person temporarily assigned to a position in the senior or management staff in the absence of the office holder in order to ensure the permanence and continuity of administration.

**181.** Annual vacations of a person do not constitute an absence within the meaning of section 180.

**182.** Where it is expedient to temporarily assign a person, such person shall receive, effective from the date of his assignment and for the duration of his assignment, a salary supplement determined pursuant to sections 183 to 185.

**183.** The difference between the annual salary prescribed by the application of section 184 and the annual salary of such person in his former salary scale shall constitute the annual salary supplement.

**184.** The salary prescribed for the new classification shall be determined, for the duration of the assignment

pursuant to the provisions of this Division, as if the assignment were permanent.

**185.** The actual salary supplement shall be determined proportionate to the duration of the temporary assignment.

### §9. Administrative assignment

**186.** Administrative assignment consists of the appointment, on a temporary basis, of a person to a position with a lower salary scale as a result of a decision made by the board in view of instituting and applying a management policy requiring competence of the person.

**187.** The person thus assigned to a new position in the plan shall continue to receive effective from the date of his administrative assignment the same salary as that of his former classification.

**188.** For the purposes of application of the experimental formula PA-1 and PA-2, vice-principals may, where applicable, be entitled to the provisions of administrative assignment for the duration of the experiment. However the vice-principal (PA) reclassified PA2 in the same school following the application of the experimental formula shall continue to be remunerated in accordance with the salary scale for vice-principals (PA) as long as he is assigned to the same school in the position of PA2.

### §10. Part-time deputy director general

**189.** These provisions shall apply to a senior staff member appointed part-time deputy director general of a board pursuant to section 191 of the Education Act (R.S.Q., c. I-14), where such person performs the duties of senior staff on a full-time basis while performing the duties of the position of deputy director general.

**190.** The senior staff member appointed part-time assistant director-general receives an annual supplement in accordance with the rates applicable from 1 July 1979 described in the following Table.

| <i>Board categories</i>   | <i>Board class</i> |                 |                  |                 |
|---|--------------------|-----------------|------------------|-----------------|
|   | <i>Class I</i>     | <i>Class II</i> | <i>Class III</i> | <i>Class IV</i> |
| 1. School boards providing elementary instruction               | 700 \$             | 1 000 \$        | 1 300 \$         | 1 650 \$        |
| 2. School boards providing secondary instruction                | 1 300              | 1 650           | 1 650            | —               |
| 3. School boards providing elementary and secondary instruction | 1 300              | 1 650           | 1 650            | —               |

#### **DIVISION IV ALLOWANCES WITH RESPECT TO ISOLATION AND DISTANCE**

**191.** The allowances for isolation and distance are found in Schedule 4 and shall be added to the salary of the staff where applicable.

#### **DIVISION V FRINGE BENEFITS**

##### *§1. Integrated pension and insurance plan*

**192.** The staff receives the protection of an integrated pension and insurance plan which includes the following benefits :

- (a) health insurance ;
- (b) salary insurance ;
- (c) life insurance ;
- (d) pension plan for widows (or disabled widowers) ;
- (e) pension plan for orphans.

**193.** Participation in the plan is obligatory.

**194.** The rate of contribution by staff to the plan shall be fixed at 0,6% of annual salary.

**195.** Participation by a person in the present plan shall terminate on the first of the following dates :

- (a) the date on which the participant leaves a position of senior or management staff ;
- (b) the date of his retirement.

##### *§2. Bank of sick leave days*

#### **A – Establishment and approval of bank days**

**196.** The coming into force of this integrated pension and insurance plan of sick days on 1 January 1974 for senior staff of services and managers and on 1 July 1974 for the senior staff of schools, terminates the accumulation of sick days with or without cash surrender value in the bank of sick leave days for the staff. The number of days accumulated for each person shall stop at the time when the said plan is implemented or on the date on which the new senior staff member or manager assumes his duties.

**197.** When a bank of sick leave days is established, allowance is made for the days accumulated by a person in another position in the service of the same board or with a board which the said board has replaced.

**198.** The person who at the coming into force of the plan benefited from a salary guarantee plan or salary insurance shall have 8 cumulative but non-cash surrender value days recognized for each of the years during which such person was covered by such plan.

**199.** The Minister shall proceed from the statements made by the board and by the person responsible for approving the bank of sick leave days of all persons who were in office at the time when such plan was implemented.

#### **B – Reimbursement of days with cash surrender value**

**200.** Persons who, pursuant to a resolution or rule of the board, were entitled to a bank of cash surrender sick days keeping their right to a reimbursement of cash surrender value days, retain their right to reimbursement of the days with cash value accumulated on the date of the coming into force of this plan or at the date the start of their engagement, being specified that even if no new day is credited, the percentage of reimbursable sick leave days shall be determined by considering the years of service prior as well as subsequent to the date of coming into force of this plan.

**201.** With the exception of the bank of sick days with cash surrender value discontinued pursuant to a collective agreement, the terms and conditions of reimbursement prescribed in section 197 are those established by resolution or rule of the board before 25 January 1972 for staff in office at the time of implementation.

**202.** The provisions for this Division shall not change the value already arrived at for cash surrender value days whose value was determined by a rule or resolution of the board.

#### **C – Utilization, for purposes of repurchase, of years not contributed to a retirement plan**

**203.** The bank of sick leave days accumulated by the staff and certified by the Department (Form CM-102) at the time of coming into force of such plan may be used in accordance with sections 203 to 211. Days with cash surrender value credited to a person in office at the time of implementation of this plan, may be used for the purpose of repurchasing previous years of service in the Government and Public Employees Retirement Plan (GPERP) or in the Teachers Pension Plan (TPP) where the Act allows such repurchase.



**204.** The monetary value of these days with cash surrender value shall be established in accordance with the annual salary of the person at the time the repurchase is made proportionate to the percentage of cash surrender value acquired at the time of repurchase.

**205.** Where the percentage of cash surrender is less than 50%, the value of the cash surrender days shall be established pursuant to the provisions of the following sections respecting the use of days with cash surrender value.

**206.** Days with no cash surrender value credited to a person in office at the time of coming into force of this plan, may be used for purposes of repurchasing years for which no contribution was made to the Government and Public Employees Retirement Plan or the Teachers Pension Plan where the Act allows such repurchase.

**207.** The value of days with no cash surrender value shall be established in accordance with the annual salary of the senior or management staff member at the time the repurchase is made at 50% of the value such days would have if they were cash surrender value days.

#### **D – Use for purposes of pre-retirement**

**208.** Days with cash surrender value credited to a person at the time of coming into force of this plan, may be used for purposes of pre-retirement at the rate of one day of pre-retirement for every day with 100% cash surrender value.

**209.** Days with less than 100% cash surrender value may be used for the same purpose proportionate to their value.

**210.** Where the percentage of cash surrender value is less than 50%, the value of days with cash surrender value for pre-retirement purposes shall be established pursuant to section 211 respecting the use of days without cash surrender value.

**211.** Days without cash surrender value credited to a person in office at the time of coming into force of this plan may be used for the purposes of pre-retirement at ½ day of pre-retirement for every day without cash surrender value.

#### **E – Other uses**

**212.** Sick leave days credited to a person completed at the time of coming into force of this plan or on the date on which he assumes the duties of a manager or of a senior staff member may be used where the resolutions of the

committee adopted before 25 January 1972 planned for such use particularly for purposes of professional improvement or maternity leave.

**213.** At time of a reassignment outside the plan, the terms and conditions of use for the banks of sick leave days completed at the time the plan is implemented, or on the date new staff assume their duties shall be determined by the rules of use prescribed for the staff category to which the person is reassigned.

#### **F – Retirement plan**

**214.** The Act respecting Government and Public Employees Retirement Plan (R.S.Q., c. R-10) shall apply to staff of boards subject to sections 5 to 14 of the Act.

### **DIVISION VI EMPLOYMENT BENEFITS**

#### *§1. Annual vacations*

##### **A – Senior staff of services and management**

**215.** Annual vacations for senior staff of services and managers shall be 20 working days. Such vacations shall last 25 working days if the senior staff of services or the manager has 15 years of continuous service in the employ of the board.

**216.** Vacations are acquired at the end of every contractual year.

However, for the teacher appointed manager or senior staff member of services who assumes his duties at the beginning of the school year and who receives his annual salary from 1 July, the board may grant advanced holidays to such manager or senior staff member of services.

The teacher appointed to a position of senior staff officer who assumes his duties during the school year and who receives his annual salary in accordance with the provisions prescribed in section 152 is considered to have taken advanced holidays.

**217.** For every part of a year of employment, annual vacations are calculated on a *prorata* basis.

**218.** In the case of definitive cessation of employment, the senior staff of services and the managers unable to take all or a part of their acquired vacation shall receive a vacation indemnity on a *prorata* basis for the duration of employment during the contractual year prior to departure.

**219.** The indemnity prescribed in section 218 shall be calculated on the basis of 1/260<sup>th</sup> of the annual salary for every day of vacation not taken.

#### **B — Senior staff of schools**

**220.** The board shall grant the principal and the vice-principal at least 4 weeks vacation between 1 July and 31 August.

**221.** However, for a teacher appointed senior staff member of schools who assumes his duties at the beginning of the school year and who receives his annual salary from 1 July, the board may grant advanced holidays to such senior staff member of schools.

A teacher appointed to a senior staff position who assumes his duties during the school year, and who receives his annual salary in accordance with the provisions prescribed in section 152, is considered to have taken advanced holidays.

**222.** However, every principal or vice-principal who has not taken such vacation during such period will be allowed to take up to 4 weeks vacation during the academic year after approval from the board.

#### **DIVISION VII COST OF REPRESENTATION**

**223.** The board shall establish a policy for entertainment and representation ; the board shall establish a list of persons who may take on costs of representation and assume responsibility for the sums thus prescribed.

**224.** No expense incurred for such purpose may be reimbursed without the presentation of supporting vouchers.

#### **CHAPTER V PROFESSIONAL IMPROVEMENT COURSES**

**225.** The general policy with respect to professional improvement courses for administrators of bodies concerns the programmes of activities defined, in particular, as additional financial assistance, counselling, organizational programmes, functional programmes and evaluation of needs.

**226.** Professional improvement includes programmes of activity increasing knowledge, developing skills or changing the attitudes of an employee in the performance of his duties.

**227.** Three types of professional improvement are contained within this definition : organizational, functional, or personal improvement :

(a) organizational improvement comprises the activities likely to improve the functioning of a service, establishment or body ;

(b) functional improvement comprises the activities aimed at perfecting the performance of a function ;

(c) personal improvement comprises the activities fulfilling a personal desire or need that is not directly related to the duties of the position.

**228.** The general policy of improvement of administrators of bodies aims at providing every administrator and every body with the possibility of improving the quality of the services of such body irrespective of size or location.

**229.** The Minister shall establish an overall plan for professional improvement for all the administrators of the bodies.

**230.** The Minister is advised by a consulting committee : the *comité consultatif paritaire de perfectionnement* (CCPP). Associations of administrators and federations of the body are represented on such committee.

**231.** The sums allocated to the general plan for professional improvement shall be determined by the Minister for all activities in the administrative sector.

**232.** The *comité consultatif paritaire de perfectionnement* shall establish the criteria and principles for the sums allocated to the general policy of professional improvement among the different groups of interested administrators.

#### **PART II POLICY RESPECTING STABILITY OF EMPLOYMENT**

**233. General provisions :** In this Part, unless the context indicates otherwise, the following expression means :

(a) “school or administrative reorganization” : a reorganization resulting from :

i. the enforcement of an Act, a regulation made under an Act administered by the Minister or an administrative policy approved by the Minister ;

ii. a school closing following a decrease in school clientele or the opening of a new polyvalent secondary school ;

iii. the opening of institutional schools ;

iv. a decrease in clientele following the application of the Regulation respecting the basis of elementary school and preschool organization (c. C-60, r.11) and the Regulation respecting the basis of secondary school organization (c. C-60, r.12) of the Minister or a natural decrease in the student population ;

(b) “school region” : any one of the school regions established by the Ministère de l'Éducation in its school boards map. However, the territory of the New-Québec School Board is part of school region number 9 and the Commission scolaire de Waterloo, the Commission scolaire de Granby, the Commission scolaire de Davignon and the Commission scolaire régionale Meilleur is part of school region number 5 for the purposes of this Part.

## CHAPTER VI PROCEDURES RESPECTING STABILITY OF EMPLOYMENT

### **234. Jurisdiction :**

(1) This Chapter applies to staff who have completed 2 years of service in the employ of the board.

(2) Despite subsection 1, this Chapter applies equally to a staff member who has less than 2 years of service and is reassigned pursuant to external reassignment procedures prescribed in this Chapter or who is a surplus employee following the application of sections 427 and 449 of the Education Act.

(3) A senior staff member in a position created in view of setting up experimental administrative structures may avail himself of the provisions of sections 249, 255 and 256 where the experimental administrative structure is not continued.

(4) This Chapter does not apply to a staff member who is the subject of a temporary assignment.

(5) This Chapter shall not apply to staff who are the subject of a temporary assignment or an assignment (appointment or engagement) on a part-time basis with the exception of full-time senior staff of schools whose duties include a teaching load.

**235.** The purpose of this Chapter is to ensure stability of employment, mobility and a better balance between available resources and positions taking into account qualifications, skills and staff aptitudes, job security in a sector and salary with respect to the position occupied.

## DIVISION I PROCEDURES RESPECTING REASSIGNMENT IN THE CASE OF AN EXCESS OF STAFF FOLLOWING A SCHOOL OR ADMINISTRATIVE REORGANIZATION

### *§1. Adjustment period*

**236.** Where there is a decrease in student enrollment, the board which, through applying the rules for determining the number of staff described in Chapter I has the number of senior staff positions decreased in one of the following groups : senior staff of services (including adult education services), senior staff of schools and of adult education centres, shall be entitled to a maximum adjustment period of one year for all the senior staff members of such group in accordance with sections 7, 38 and 43. The board may use the same adjustment period for its management staff.

### *§2. Staff surplus*

**237.** Where it is advisable to reassign staff for reasons of surplus staff in one (several) group(s) prescribed in section 236, the board shall notify the staff association(s) and shall consult it (them) on the means to be applied in order to readjust its staff with respect to the(se) group(s) prior to placing such group(s) on the availability list.

**238.** For a board (boards) replacing another board (other boards) following the application of sections 427 and 449 of the Education Act, the board(s) shall notify the association concerned and determine the criteria of staff assignment with the association.

**239.** The board considers the possibilities of retirement, professional improvement, transfer, reassignment or other movements for the purpose of readjusting its staff.

**240.** In the case of a staff surplus, the board may, upon a person's request, grant severance pay in accordance with sections 280 to 284 or a pre-retirement leave in accordance with sections 285, 286 and 287 on the condition that the measure effectively reduces staff surplus.

**241.** The board sends to the placement office the name of the person mentioned in section 240.

### §3. Availability list

**242.** The board shall, where expedient, put its excess staff on an availability list.

**243.** In such case, the board shall determine the list of staff to be retained and those to be placed on the availability list for the following school year, in accordance with the criteria established by the board after the association(s) has (have) been consulted.

**244.** However, in the case of a board or boards replacing another board or boards after the application of legislative provisions such as sections 449 and 427 or others of the Education Act governing the amalgamation, annexation, division or disbandment of boards, the requirements for placing on the availability list shall be established by the board and association(s).

**245.** A staff member may be substituted for a member on the availability list provided the board accepts the substitution.

**246.** The board shall notify the person placed on the availability list at least 2 months before his reassignment.

**247.** The board sends to the regional placement office for the boards the name of the person placed on the availability list for purposes of reassignment to another board.

**248.** The person placed on the availability list chooses from among one of the following possibilities :

(a) reassignment in accordance with the provisions of sections 249 to 279 ;

(b) severance pay ;

(c) pre-retirement leave if he fulfills the conditions prescribed in section 285.

### §4. Reassignment

**249.** The person placed on the availability list is entitled to another position with the board or with another board situated in his school region or with another board subject to the eligibility requirements of the board and the requirements of the position to be filled.

#### A – Internal reassignment

**250.** The board shall take measures necessary to ensure, as soon as possible, the integration of such person within its staff plan.

**251.** If a position is available in the employee group to which this person belonged prior to his appointment or in a standard reference group determined by the board after consulting with the person, the latter is reassigned to this position.

**252.** If no position is available in the employee group to which the person belonged prior to his appointment or in a standard reference group determined by the board after consulting with the person, the latter may, upon his request, be entitled to an additional adjustment period not exceeding one year in order to facilitate his integration into another senior or management staff position with another board, where applicable. During this additional period, the person retains his classification.

**253.** During such additional adjustment period, the external reassignment procedures for other senior and management staff positions shall apply to the person on the availability list.

**254.** During the additional adjustment period, the person may ask for severance pay in accordance with sections 281 to 284.

**255.** Upon expiry of the readjustment periods provided in sections 236 or 252, where applicable, and if no position is yet available in the group of employees to which the person belonged prior to his appointment or in a standard reference group, as the case may be, the board shall assign him to such group as a surplus employee for the amount of time necessary (2 years maximum) to attain permanent status.

**256.** However, following such time period necessary to attain permanent status in the senior staff for an internal reassignment, the person who becomes surplus in the meaning of the collective agreement to which he is subject, for the reason that his years of experience as senior or management staff are not completely recognized, is again entitled to the guarantee of employment pursuant to sections 249 and 255.

**257.** Unless there are express provisions to the contrary, the person thus reassigned outside the plan is no longer governed by the Regulation but rather by the stipulations contained in the collective agreements, the regulation or the policies which apply to the new group to which he now belongs.

**258.** The person thus reassigned outside the plan on 30 June of a year retains his integrated retirement and pension plan until 1 September of the following year where the new life insurance, sickness or salary insurance is applicable only after that date.

**259.** The provisions of the procedures of salary adjustment as determined in Division III of this Chapter shall apply to persons thus reassigned outside the plan without taking into account the maximum limit of 2 years for maintaining salary level.

**260.** The person thus reassigned outside the plan shall retain his privileges with respect to his bank of sick days provided in Chapter IV and shall continue to accumulate his years of service for the purposes of annual vacations.

**261.** The person thus reassigned outside the plan remains on the eligibility list of the board with priority for a senior staff or management position of the same level or lower than that previously held.

#### **B – External reassignment**

**262.** In the case of a person placed on the availability list who is not reassigned to another available position in an employee group, the provisions for external reassignment apply in order to allow reassignment to another senior staff or management position or to any other position for which that person is qualified, in another school board.

**263.** The person placed on the availability list and reassigned outside the plan in accordance with section 251 who asks to be reassigned in a senior staff or management position may avail himself of the provisions of external reassignment for a maximum period of one year from the date of his being placed on the availability list.

**264.** The Department and the Fédération des commissions scolaires catholiques du Québec in collaboration with the interested associations forms one or several placement committees with the following mandate :

(a) to specify procedures and coordinate the regional activities with respect to external reassignment of staff to other positions of senior or management staff for which they are qualified with another board and to use, for that purpose, the services of the regional placement office for Catholic school boards ;

(b) to study, in order to make recommendations, any request by a school board to annually postpone the application of this Chapter in the case of a leave with or without pay ;

(c) to study, in order to make recommendations, any request by a school board to annually postpone the application of the provisions for reassignment in the case of a service loan for a person placed on an availability list ;

(d) to study, in order to make recommendations, with the Comité consultatif paritaire de perfectionnement (CCPP), any request by a school board to allow a professional improvement intervention for a person placed on an availability list and whose services as a senior staff member or manager would be required by the school board after such improvement and to postpone for that purpose the application of the provisions for reassignment ;

(e) to analyse any problem resulting from the application of the provisions relating to this Division.

**265.** The main purpose of the regional placement bureau shall be to relocate staff within their school region.

**266.** The services of the regional placement office are also available for any person in a board who wishes to use them, even if his name is not placed on an availability list.

**267.** In order to facilitate the reassignment of staff placed on the availability list and assigned as surplus staff, the boards shall notify the regional placement bureau of vacant positions likely to be filled by means of external recruitment as well as the eligibility requirements for such positions.

**268.** Upon receipt of the notice prescribed in section 267, the regional office notifies the persons placed on the availability list of the positions that are available and for which they are qualified.

**269.** The regional placement bureau shall refer persons placed on the availability list who are eligible for a position to the board.

**270.** The candidacy of a person thus referred shall be accepted by the board and received by the jury. In such case, the person is entitled to reimbursement of his travel and lodging expenses from the board, where applicable, at the rate in effect at his board.

**271.** Where a person placed on the availability list refuses a senior staff or management position or a position for which he is qualified with a school board situated in his school region during the 2 first years following the date of his being placed on the availability list or, for the following years, with any other board, the placement committee may recommend to the interest board to restrict or suspend the benefits granted by the provisions of this Chapter.

**272.** Every person placed on the availability list and registered at the regional placement bureau for the purpose of external reassignment to a senior or management staff position only shall retain the benefits of the senior and management staff insurance plan for a maximum duration of 2 years effective from his being placed on the availability list.

**273.** A person reassigned to another board is reimbursed the monetary part of the benefits acknowledged in his bank of sick leave days by the board he leaves.

**274.** A person who, pursuant to the procedures prescribed in this Chapter, is reassigned to another board within the plan or outside the plan transfers the non-cash value benefits acknowledged in his bank of sick leave days at the coming into force of the integrated pension and insurance plan and continues to accumulate his years of service for the purposes of the granting of annual vacations.

**275.** A person placed on the availability list and who benefits from the salary readjustment procedures pursuant to section 259 transfers that benefit when he is reassigned to another board in a staff position or in any other position for which he qualifies, despite the provisions of Division III of this Chapter.

**276.** A person placed on the availability list and reassigned in a senior staff or management position with another board is entitled to the benefits of the adjustment procedure prescribed in section 259 when external reassignment constitutes a demotion for that person. Moreover, the person is entitled to the benefits prescribed in section 275.

**277.** A person who is not re-engaged by the school board during or at the end of the school year of his external reassignment for reasons other than a surplus of staff, returns to the school board which places him on the availability list and the provisions of this Division apply.

**278.** Following the period necessary to attain permanent status with the senior staff after an external reassignment, the person who becomes a surplus employee within the meaning of the collective agreement to which he is subject because his years of seniority as senior staff (of schools or services) or management staff are not completely recognized, is again entitled to the guarantee of employment pursuant to sections 249 and 255.

This section also applies to a person whose years of seniority which would normally have been granted to him under the collective agreement if he had remained in the

employment of the former school board, were not acknowledged.

**279.** Where a reassignment causes a person to move more than 65 kilometres from his residence, he is entitled to moving expenses in accordance with the same provisions as those prescribed for other staff categories of the board.

#### C – Severance pay

**280.** The person placed on an availability list and who does not avail himself of the internal or external reassignment benefits nor the pre-retirement benefit may be entitled to severance pay.

**281.** Severance pay equals one month of salary per year of service in the employ of the board without however exceeding the equivalent of 6 months of salary.

**282.** A person placed on the availability list who elects to be reassigned is also eligible for severance pay on the condition that he resigns from his school board and that his services are not required by another board through the actual procedures for external reassignment. In such a case, the severance pay is reduced by an amount equal to one month of salary per month exceeding the period of 6 months following the date of his being placed on the availability list.

**283.** Severance pay is paid as a lump sum.

**284.** Severance pay does not include accumulated vacation nor paid leaves.

#### D – Pre-retirement leave

**285.** A person who does not avail himself of reassignment benefits or severance pay is entitled to pre-retirement leave on the condition :

(a) that he is one year or less from the date of his retirement ;

or

(b) that he is one year or less from the date of his pre-retirement leave granted by using his sick leave days with or without a cash surrender value in accordance with sections 208 to 211.

**286.** The person mentioned in section 285 keeps his right to the reimbursement of the days with a cash surrender value which have not been used for pre-retirement purposes in accordance with sections 208 to 211.

**287.** Vacations previously accumulated by the person are not included in the pre-retirement leave.

**288.** However, upon request by the board, the person who has approximately 2 years before the effective date of his retirement may form, as the case may be, the subject of a special study by the Minister.

## **DIVISION II PROCEDURES RESPECTING DEMOTION OR REASSIGNMENT BY MUTUAL AGREEMENT**

**289.** The demotion or reassignment by mutual agreement shall consist of a demotion within the plan or of a reassignment outside the plan following an agreement between the person concerned and the board.

**290.** The person demoted or reassigned by mutual agreement is entitled to another position within the board subject to the eligibility requirements of the board and the standard requirements of the position to be filled.

**291.** The person reassigned by mutual agreement shall benefit from the internal reassignment procedures prescribed in sections 255, 256 and 257.

**292.** The person who is the subject of a demotion or a reassignment by mutual agreement outside the plan is entitled to the salary adjustment procedures as defined in Division III of this Chapter.

**293.** The person contemplated by this Division who does not avail himself of the aforesaid procedures and who has one year or less before the effective date of his retirement shall be eligible for pre-retirement leave.

## **DIVISION III SALARY READJUSTMENT PROCEDURE**

**294.** Every person shall be remunerated in accordance with the classification plan to which he belongs and which corresponds to the duties performed.

**295.** Since administrative demotion or reassignment outside the plan may entail a decrease in salary for the person thus demoted or reassigned, the equivalence of the annual salary and the new salary of such person in this new classification shall be deferred.

### ***§1. Salary***

**296.** A person who is the subject of an administrative demotion or a reassignment outside the plan shall receive the annual salary to which he is entitled in his new classification.

**297.** Salary after demotion shall be calculated in accordance with the terms and conditions described in Chapter IV in as much as the new classification of such person is a position of senior staff (of schools or services) or management staff.

**298.** Salary after reassignment outside the plan shall be calculated in accordance with the particular terms and conditions described in the policies, agreements or collective agreements governing such person in the new classification.

### ***§2. Salary readjustment***

**299.** Such person shall receive, where applicable, a readjustment payment calculated in accordance with sections 300 to 303 for each of the 2 years following the demotion or reassignment outside the plan.

**300.** For each of the 2 years following demotion or reassignment outside the plan the readjustment payment represents the difference between the annual salary determined in accordance with the rules of annual promotion before demotion or reassignment outside the plan and annual salary after demotion or reassignment outside the plan.

**301.** The readjustment payment constitutes a lump sum payment, paid in accordance with the same terms and conditions of the annual salary of the person for the purposes of contribution to the Teachers Pension Plan or the Government and Public Employees Retirement Plan.

**302.** Such readjustment payment is not transferable from one board to another except in the situations provided in Division I of this Chapter.

**303.** No readjustment payment may be made for a period exceeding 2 years for the same demotion or the same reassignment outside the plan with the exception of the cases provided for in sections 259 and 275.

## **CHAPTER VII RECOURSE AND RIGHT OF APPEAL**

**304. Jurisdiction :** This Chapter applies to all staff with the exception of staff on probation, in accordance with the policy of the board.

**305.** In this Chapter, association means, *mutatis mutandis*, the person himself where the latter is not a member of the interested association.

#### **DIVISION I LOCAL CONSULTING COMMITTEE**

**306.** If the procedures with respect to administrative organization do not permit the solution of a problem arising between a person and the board with respect to the interpretation and the application of this Regulation, the person may request the board to form a local consulting parity or submit his request in writing to the local representative of his association who may request the board to form such a committee consisting of local representatives, from the association and the board.

**307.** The local consulting committee shall study the problem and make recommendations to the board in accordance with the procedures that are appropriate within a time period of 15 days following the date the request is received.

**308.** The board shall then make known its position in writing to the person as well as the reasons supporting its position with 20 consecutive days following receipt of the recommendation of the committee and shall transmit a copy to the latter.

#### **DIVISION II REGIONAL RECOURSE COMMITTEE**

**309.** If the person is not satisfied with the reply or if the board has not made known its position within the prescribed time limit, the person is entitled to 10 days in order to submit the problem to his association.

**310.** The association is entitled to a time period of 15 consecutive days from receipt of the request by the person in order to request the regional sector of the Fédération des commissions scolaires catholiques du Québec to form a regional recourse committee.

**311.** In the case of a member of the senior staff of services or a manager, the recourse committee shall be a parity committee composed of the following representatives :

(a) the Association de personnel de cadre des services ou de gérance ;

(b) the Fédération des commissions scolaires catholiques du Québec and the regional sector of the Fédération des commissions scolaires catholiques du Québec.

**312.** In the case of a senior staff administrator of schools, the regional recourse committee shall be a parity committee composed of representatives from :

(a) the Fédération des principaux du Québec (FPQ) and the Association des principaux ;

(b) the Fédération des commissions scolaires catholiques du Québec and the regional section of the Fédération des commissions scolaires catholiques du Québec.

**313.** The regional recourse committee shall determine its own rules of procedure and one or another of the parties may avail themselves of resource persons from the Ministère de l'Éducation or elsewhere if so deemed necessary.

**314.** The committee shall study the problem, investigating if necessary and transmit its recommendations to the board with 45 days after the date of the request provided in section 310.

**315.** Upon request by one of the parties, the committee may request the aid of a third person, designated by the parties, in order to transmit the majority recommendations to the board.

**316.** The costs incurred by the third person and his fees shall be chargeable to the Ministère de l'Éducation.

**317.** In the case of misunderstanding between the parties in the choice of a third person, the latter shall be designated by the chairman of the Appeal Committee himself from the list of chairmen of the Appeal Committee of candidates agreed upon by the Comité consultatif des cadres (CCC) or the Comité du personnel de la direction des écoles (CPDE), as the case may be.

**318.** The board shall make known its decision in writing to the interested person as well as the reasons for its decision within 30 consecutive days following receipt of the recommendations of the recourse committee and shall transmit a copy to the members of the committee.

#### **DIVISION III SPECIFIC RECOURSE IN THE CASE OF NON-RENEWAL OR CANCELLATION OF ENGAGEMENT AND DISMISSAL**

**319.** The board may dismiss, cancel or not renew the engagement of its staff.

**320.** The board which decided to cancel or not renew the engagement of a person must notify such person in writing at least 60 days in advance stating the main reasons supporting such decision.



**321.** At the request of the person affected by a dismissal, the board shall state in writing the principal reasons supporting its decision.

**322.** In the stead of the regional recourse committee, the interested person who wishes to contest the non-renewal or cancellation of his engagement or his dismissal, shall notify his association thereof which shall then present the request for appeal within 20 days following the date of the notice provided in section 320.

**323.** In such case, the complaint must be addressed to the first chairman of the Appeal Committee with a copy sent to the board and the name of the representative designated by the interested association must be included.

**324.** Within 15 days following receipt of its copy of the complaint, the board shall notify the first chairman of the Appeal Committee of the appointment of its representative.

#### *§1. Appeal Committee*

**325.** The 2 representatives of the parties shall agree to designate a third person as chairman and the three shall comprise the Appeal Committee.

**326.** Failing agreement on the choice of a chairman, it rests with the first chairman of the Appeal Committee to appoint a chairman from a list upon the Comité consultatif des cadres or by the Comité du personnel de la direction des écoles, as the case may be.

The first chairman of the Appeal Committee shall be chosen by the Minister and the Fédération des commissions scolaires catholiques du Québec and agreed upon by the Comité consultatif des cadres or by the Comité du personnel de la direction des écoles, as the case may be.

**327.** The Appeal Committee shall convene the parties as soon as possible ; it shall proceed in accordance with the procedures it determines and must render a decision within 30 days following the presentations by the parties. However, the decision shall not be rendered null and void even if it is delivered after the expiry of the prescribed time limit.

**328.** The Appeal Committee to which the complaint has been referred shall determine if the reasons motivating the decision of the board are grounded in fact.

**329.** If the reasons motivating the decision of the board are found wanting, the Appeal Committee :

(a) shall determine, where applicable, the amount of compensation for the real loss of salary incurred ;

(b) shall order the application of the provision of section 332.

**330.** The decision of the Appeal Committee may be unanimous or by majority ; every member dissenting to the decision or a part of the decision may write a separate report.

**331.** The decision of the Appeal Committee shall be final and executory.

**332.** In the case where the Appeal Committee orders the application of this section, the board must execute, within 30 days following such decision, one of the following possibilities :

(a) reintegration of the person to his position or to an equivalent position (same level) ;

(b) if the board does not deem it expedient to reintegrate the person, it shall grant an indemnity for damages added to the compensation for the real loss of salary incurred as fixed by the Appeal Committee.

Such indemnity for damages shall be equal to the equivalent of 2 months salary per year of service as senior or management staff ; the indemnity may not however be less than the equivalent of 3 months of salary nor greater than the equivalent of 12 months of salary.

**333.** If the person does not wish to be reintegrated into his position or an equivalent position (same level) and the board wishes to re-engage him, such person is then entitled to the indemnity for damages provided in section 332.

**334.** The costs incurred by the chairmen and their fees shall be chargeable to the Ministère de l'Éducation.

**335.** The costs incurred by the 2 other members of the Appeal Committee and their fees shall be chargeable to the parties they represent.

#### **DIVISION IV TIME LIMITS**

**336.** Upon the request of the association or the board, the time limits prescribed in this Chapter may be changed after written agreements between the parties.

#### **PART III ADMINISTRATIVE POLICY**

#### **CHAPTER VIII ADMINISTRATIVE POLICY**

**337.** The board must draw up an administrative policy for their staff.

**338.** The administrative policy shall concern, in particular, the consultation, participation, administrative organization and the rules for staff size, the definitions of the positions and eligibility requirements, classification, employment and employment benefits, salary payment, professional fees and the local policy for professional improvement of administrators.

**339.** The board shall complete the administrative policy and adapt it to its own needs while respecting the direction and general outlines prepared in the province by the Minister in collaboration with the Fédération des commissions scolaires catholiques du Québec in the Comité directeur des cadres and after consultation with the interested senior staff associations in the Comité consultatif des cadres and the Comité du personnel de la direction des écoles.

**340.** The board shall consult its staff in the preparation of its administrative policy which shall be confirmed by resolution.

#### **PART IV** **CONDITIONS OF EMPLOYMENT OF** **ASSOCIATED STAFF OF THE BOARDS**

#### **CHAPTER IX** **JOB CLASSIFICATION AND CLASSES**

##### **DIVISION I** **JOB CLASSIFICATION AND QUALIFICATIONS** **REQUIRED**

**341.** The classification plan for associated staff is that described in Schedule 6.

**342.** The job classification of associated staff includes the personnel management officer class of positions.

**343.** Associated staff assist senior executives or senior staff involved in the same sector of activity by helping assess needs, determine objectives, draw up policies, and develop and adapt projects directly related to the programmes to be carried out in that sector of activity.

**344.** Associated staff coordinate and supervise, as required, the work of professional, technical, office and other staff involved with activity programmes, and ensure the smooth functioning of any operations for which they are directly responsible.

**345.** For a position to be classed in the associated staff classification, the tasks described by the board for that position must be of the same nature as those for that classification. However, it is not necessary that all duties or sectors of activity described for that classification be carried out in order for a position to be classed therein.

**346.** The fact that an individual occasionally carries on a duty of the associated staff classification does not authorize his being classed in that classification.

**347.** The duties for this classification as well as the sectors of activity are not limited ; boards may add other duties and sectors of activity thereto.

**348.** The qualifications established in the classification plan are minimum requirements fixed in terms of training according to the system now in force in Québec universities.

**349.** Schooling is assessed in terms of university degrees and not years of schooling, following the system now in force in Québec universities.

**350.** After assessing a candidate's qualifications, the board may recognize years of relevant experience as equivalent in a case where the candidate has less schooling than the minimum required.

##### **DIVISION II** **CLASSIFICATION**

**351.** For salary assignment purposes, the board determines the class and level of an associated person on the basis of his qualifications and experience relevant to the exercise of his duties.

**352.** An associated person without experience relevant to the exercise of his duties is classed in the 1<sup>st</sup> level of Class III, subject to sections 358 to 363.

**353.** An associated person who has one or more years of experience relevant to the exercise of his duties is classed in the class and level corresponding to his years of experience, taking into account the length of time spent in a class and level, as established in sections 366 to 375.

**354.** An associated person may not have more than one year of experience recognized for the same 12 months period.

**355.** For the purposes of this Division, one year of experience consists of 12 months of full-time work or work of equivalent duration, including vacation time.

**356.** If the number of months worked in addition to complete years is 9 or more, credit is given for an additional year of experience.

**357.** If the number of months worked in addition to complete years is 4 or more, but less than 9, credit is given for an additional half-year of experience for an associated person in Class III of his class of positions.

**358.** One year of studies at the graduate or post-graduate university level according to the system now in force in Québec universities or, if the studies took place at a Québec university according to the system in force in that university at that time, completed and passed in a subject considered directly relevant to the exercise of the associated person's duties, is equivalent to 2 years of relevant experience.

**359.** However, the final year of studies towards a master's or doctoral degree is equivalent to only one year of relevant experience, until the associated person obtains that degree.

**360.** A maximum of 3 years of schooling may be counted as experience in accordance with the provisions of this Division.

**361.** One year of studies towards a 1<sup>st</sup> university degree completed and passed in a subject considered directly relevant to the exercise of the associated person's duties is equivalent to one year of relevant experience.

**362.** In order to benefit from the provisions of section 361, an associated person must hold a 1<sup>st</sup> university degree, according to the system now in force in Québec universities, or, if the degree was received from a Québec university, according to the system in force in that university when the degree was received.

**363.** Only the number of years of full-time study required for the degree by the degree granting university may be counted.

## **CHAPTER X REMUNERATION**

### **DIVISION I SALARY SCALES**

**364.** The salary scales for associated staff are those shown in Schedule 7.

**365.** Salary scales and any lump sum payments are established on 1 July of each year, in accordance with the parameters applicable for determining salary scales and lump sum payments for unionized professionals.

### **DIVISION II LEVEL AND CLASS PROMOTION**

**366.** The normal period of time spent at a level is one year, except in Class III, where the normal period is 6 months.

**367.** Promotion in level takes place on 1 July or 1 January, provided the associated person has worked in that capacity for at least 9 continuous months in the case of annual promotion or 4 continuous months in the case of semi-annual promotion.

**368.** Promotion in level must be granted, except in the case of unsatisfactory work. In such a case, the board informs the associated person in writing of the reasons for refusal.

**369.** The board may grant accelerated promotion of one level on the date of regular promotion in level to an associated person who has done exceptional work during the period of reference preceding the date of promotion in level.

**370.** At the date of regular promotion in level, an associated person may benefit from an additional promotion in level for additional schooling, in accordance with section 358 to 363.

**371.** Where an associated person attains the last level of Class III, he is classed by the board at the first level of Class II, unless his work is considered unsatisfactory or he is unable to carry out his duties independently. Where such a class promotion is granted, the associated person enters the first level of Class II.

**372.** An associated person is granted promotion from Class II to Class I after evaluation if, in the opinion of the board, he satisfies the written criteria established for the purpose by the board after consultation with the associated staff association concerned. Budgetary restrictions do not constitute such criteria.

**373.** If his class promotion is refused, the associated person is reassessed at the end of the normal period of time spent at a level.

**374.** If the board refuses an associated person promotion to Class I, it must inform him in writing of the reasons for refusal. Within 30 days of receiving the notice, the associated person may, upon written request, appear before a jury constituted by the board. This jury sends its recommendation to the board, which then communicates a final decision to the associated person. In such a case, the associated person may not avail himself of the provisions in chapter XIII.

**375.** An associated person may be promoted from Class II to Class I on the date of regular promotion in level when he reaches the 5<sup>th</sup> level of Class II. An associated person at the 5<sup>th</sup> level of Class II appointed to Class I is placed at the 1<sup>st</sup> level ; one who is at the 6<sup>th</sup> level is placed at the 2<sup>nd</sup> ; one who is at the 7<sup>th</sup> level is placed at the 3<sup>rd</sup>, and one who is at the 8<sup>th</sup> is placed at the 4<sup>th</sup>.

### **DIVISION III** **ISOLATION AND DISTANCE ALLOWANCES**

**376.** The provisions respecting isolation and distance allowances for executive and management staff described in Schedule 4 apply *mutatis mutandis* to associated staff.

### **CHAPTER XI** **PROFESSIONAL IMPROVEMENT COURSES**

**377.** The provisions respecting professional improvement courses for the administrators described in sections 225 to 232 apply *mutatis mutandis* to associated staff.

## **CHAPTER XII** **POLICY RESPECTING STABILITY OF EMPLOYMENT**

### **DIVISION I** **GENERAL PROVISIONS**

**378.** In this Chapter, unless otherwise indicated by the context, "school or administrative reorganization" means a reorganization resulting from :

- (a) the enforcement of a statute, a regulation made under a statute under the jurisdiction of the Minister, or an administrative policy approved by the Minister ;
- (b) a reduction in school population ;
- (c) a substantial change in the services to be rendered to the school population, according to priorities defined by the board within the framework of a general planning programme.

**379.** This Chapter applies to associated staff having completed 2 years of service in the employ of the board or undergone external relocation in accordance with Subdivision 2 of Division IV of this Chapter.

### **DIVISION II** **PROCEDURES RESPECTING CASES OF EXCESS ASSOCIATED STAFF FOLLOWING A SCHOOL OR ADMINISTRATIVE REORGANIZATION**

**380.** Enforcement of sections 427 and 449 of the Education Act (R.S.Q., c. I-14) must not have the effect of reducing the number of associated staff.

**381.** The purpose of this Chapter is to ensure stable employment, mobility and a better balance between resources available and positions, considering the qualifications, skills and aptitudes of the associated staff, job security in the sector and salary according to the position held.

**382.** Where there is an excess of associated staff, the board informs the associated staff association concerned and consults it before placing staff on the availability list.

**383.** The board takes into account the possibility of retirement, in-service training, or reassignment.

### **DIVISION III** **AVAILABILITY LIST**

**384.** Where necessary, the board places excess associated staff on the availability list.

**385.** In such a case, the board draws up a list of the associated staff to retain their positions and a list of those to be placed on the availability list for the following school year, in accordance with the criteria established by the board after consultation with the associated staff association concerned.

**386.** An associated staff member may be substituted for a member on the availability list provided the board accepts the substitution.

**387.** The board notifies an associated person at least 2 months before he is put on the availability list.

**388.** The board sends the Regional Placement Office for Catholic School Boards the names of associated staff members placed on the availability list, so that they may be relocated under another board.

**389.** An associated person placed on the availability list may choose one of the following possibilities :

(a) relocation (within the same board or another board) ;

(b) receiving a severance indemnity ;

(c) taking pre-retirement leave in accordance with the provisions of sections 419 to 422.

#### **DIVISION IV RELOCATION**

**390.** An associated person placed on the availability list is entitled to another position with the board or with another board located in his school region, or with any other board subject to the eligibility requirements of the board and the normal requirements of the position to be filled.

##### *§1. Internal relocation*

**391.** The board takes the necessary measures to ensure that the associated person is integrated as quickly as possible into its staffing plan.

**392.** If a professional position compatible with the abilities of an associate person is available with the board, the board assigns the person to that position subject to the provisions of the collective agreements.

**393.** An associated person so assigned is no longer governed by this Regulation, but by the provisions in the collective agreements that apply to the new group to which he belongs.

**394.** An associated person so assigned to another professional position for which the salary on the salary scale is less than the annual salary he was receiving before assignment receives a lump sum payment equal to the difference between the salary he was receiving before assignment and the salary prescribed by the salary scale for the new position, until the salary for the new position reaches the salary he was receiving before assignment.

**395.** In a case of assignment to another professional position, the provisions for level and class promotion prescribed in Division II of Chapter X apply before the provisions of section 394.

**396.** An associated person assigned to another professional position remains on the board's eligibility list, with priority given to an associated staff position.

**397.** If no professional position compatible with the abilities of the associated person is available with the board, the associated person on the availability list retains his classification, and the provisions of Subdivision 2 apply.

**398.** An associated person assigned to a professional position in accordance with section 392 who requests relocation to a position of the same classification with another board benefits from the provisions of Subdivision 2 for a period of up to one year from the date of being placed on the availability list.

##### *§2. External relocation*

**399.** The Ministère de l'Éducation and the Fédération des commissions scolaires catholiques du Québec, in collaboration with the associated staff association concerned, form a placement committee whose terms of reference are :

(a) to draw up operating procedures and coordinate regional activities related to external relocation of associate staff to other associated staff positions with a board compatible with their abilities, and to use for that purpose the services of the Regional Placement Office for Catholic School Boards ;

(b) to study, as a basis for recommendation, any requests from boards to delay enforcement of the relocation provisions for a year in the case of a loan of the services of an associated person placed on the availability list ;

(c) to analyse any problems resulting from enforcement of the provisions related to this Division.

**400.** The Regional Placement Office attempts first to relocate associated staff in their own school region, particularly during the first 2 years following the date of placing on the availability list.

**401.** The services of the Regional Placement Office are also available to the associated staff of any board wishing to use them, even if such staff is not excess staff.

**402.** To facilitate relocation of associated staff placed on the availability list, the boards notify the Regional Placement Office of any associated staff or professional positions available and likely to be filled by external recruiting, and of the qualifications required for those positions.

**403.** Upon receiving the notice prescribed in section 402, the Regional Office informs the associated persons placed on the availability list of the associated staff or professional positions compatible with their abilities.

**404.** The Regional Placement Office refers the associated person placed on the availability list and eligible for such positions to the board.

**405.** The board accepts the candidacy of an associated person so referred and admits him before the selection jury. In such a case, the associated person is entitled to reimbursement of his travel and lodging expenses from the board, in accordance with the scale in force under his board.

**406.** In the case of an associated person placed on the availability list who refuses an associated staff or professional position within his abilities with a school board located in his school region during the first 2 years following the date on which he was placed on the availability list, or such a position with any other board during subsequent years, the Placement Committee may recommend to the board concerned to restrict or suspend the advantages granted by the provisions of this Chapter.

**407.** An associated person relocated to another board is reimbursed by the board that he leaves for the cash surrender part of the recognized benefits in his bank of sick leave.

**408.** The bank of sick leave with no cash surrender value of an associated person relocated to another board is transferred, and he continues to accumulate years of service for the purposes of annual vacations.

**409.** An associated person assigned to another group of professionals who benefits from the provisions of section 394 respecting his salary, transfers that advantage when relocated to another board.

**410.** An associated person placed on the availability list who retains his classification in accordance with section 397 retains his pre-relocation classification when relocated to a position of the same classification with another board.

**411.** An associated person placed on the availability list who retains his classification in accordance with section 397 benefits, where applicable, from the provisions of section 394 when relocated to a professional position with another board.

**412.** An associated person non re-engaged by the board during or at the end of the school year when he was relocated outside his school board for reasons other than an excess of associated staff, returns to the school board that placed him on the availability list, and the Division IV applies.

**413.** When relocation requires an associated person to move more than 65 kilometres from his domicile, he is entitled to moving expenses in accordance with the same provisions as those in force for other staff in the education sector.

#### **DIVISION V SEVERANCE INDEMNITY**

**414.** An associated person placed on the availability list who does not avail himself of the advantages of relocation or pre-retirement may benefit from a severance indemnity.

**415.** The indemnity is equal to one month's salary for each year of service in the board's employ, but not exceeding the equivalent of 6 months' salary.

**416.** An associated person placed on the availability list who retains his classification may also benefit from a severance indemnity, provided that he resigns from his school board, and that his services are not required by another board through the existing procedures for external relocation. In this case, the severance indemnity is reduced by an amount equal to one month's salary for each month after the 6-month period following the date of placing on the availability list.

**417.** The severance indemnity is paid in a lump sum.

**418.** The severance indemnity does not include accumulated vacations or holidays with cash surrender value.

#### **DIVISION VI PRE-RETIREMENT LEAVE**

**419.** If he does not avail himself of relocation or of a severance indemnity, an associated person placed on the availability list benefits from pre-retirement leave if he is within one year of his actual date of retirement.

**420.** In that case, the associated person retains his right to reimbursement for any sick leave with cash surrender value.

**421.** Vacations accumulated previously by the associated person are not included in pre-retirement leave.

**422.** However, upon request by the board, the case of an associated person with approximately 2 years remaining before his actual date of retirement may be specially studied by the Minister.

#### **CHAPTER XIII RECOURSE AND RIGHT OF APPEAL**

**423.** The provisions respecting recourse and the right of appeal for executive and management staff prescribed in Chapter VII apply *mutatis mutandis* to associated staff.

#### **CHAPTER XIV ADMINISTRATIVE POLICY**

**424.** The boards must adopt an administrative policy for their associated staff.

**425.** The administrative policy for associated staff mainly concerns the following elements : consultation and participation, definition of positions, qualifications required, the job, job benefits, payment of salary and the local professional improvement policy.

**426.** The provisions of Chapter IX, amended on 1 June 1979 and 1 June 1980, of the paper by the Minister entitled "The administrative policy of school boards and regional school boards for Catholics respecting their executive staff (services and schools) and their management staff", dated 1 June 1978, apply *mutatis mutandis* to associated staff.

#### **SCHEDULE 1**

(ss. 74 and 122)

#### **JOB CLASSIFICATION AND ELIGIBILITY REQUIREMENTS**

In this Schedule, the symbol :

- "e" : is used to designate the boards providing elementary instruction ;
- "s" : is used to designate the boards providing secondary instruction ;
- "es" : is used to designate the boards providing elementary and secondary instruction.

##### **(A) Senior staff job category :**

**Definition of the category :** The category of senior staff positions comprises the positions characterized by the performance of certain or of all of the administrative duties respecting the programmes and resources of one or several determined fields of activity.

Senior staff positions are included in one of the following subcategories :

- (1) senior staff of services level 1 ;
- (2) senior staff of services level 2 ;
- (3) senior staff of a school or an adult education centre level 1 ;
- (4) senior staff of a school or an adult education centre level 2.

##### **(1) Senior staff of services level 1 :**

Positions of senior staff of services level 1 comprise the performance of all the duties of administration (planning, organization, administration, control, evaluation) for all of the programmes and resources of one or several fields of activity.

Such positions include in particular the following responsibilities :

- participation in the elaboration of the objectives and policies of the body ;
- defining the objectives and the policies suitable to the services such persons administer, taking into account the general policies and objectives of the body ;
- establishment of the programmes, the delegation of authority and the standards and procedures for the implementation of programmes ;
- the evaluation of the results of the realisation of programmes and the performance of staff under their direction ;
- assisting and counseling the director general with respect to the services under their responsibility as well as

the senior staff of other services and the senior staff of establishments.

This subcategory of senior staff includes the following employment groups :

- 1.1 director of instructional services (board) ;
- 1.2 director of student (or pupil) services ;
- 1.3 director of personnel services ;
- 1.4 director of financial services ;
- 1.5 director of equipment services ;
- 1.6 secretary general.

**1.1 Director of instructional services :** The position of director of instructional services comprises the responsibility for administration (planning, organization, administration, control, evaluation) for all the programmes of instruction and learning and the resources assigned thereto.

The performance of the duties of this position ordinarily include the programmes of study, teaching methods and the measurement and evaluation of learning.

The position of director of instructional services generally concerns all teaching programmes of a school board or a regional board.

However, in accordance with Division I of Chapter I of Part I, a board may, in accordance with specific conditions, employ more than one director if instructional services.

In such situations, recognized positions are :

- 1.1.1 director of elementary instructional services ;
- 1.1.2 director of secondary instructional services ;
- 1.1.3 director of adult education services<sup>1</sup>.

<sup>1</sup> This position comprises all the programmes of instructional services and certain educational and psycho-social personal assistance and community animation services for adults.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study.
- 8 years of relevant experience with at least 3 years in a senior staff position.

For the positions of director of adult education services : 8 years of relevant experience with at least 5 years experience in adult education and preferably some experience in a senior staff position.

- Personal and permanent teaching permit issued by the Minister or its equivalent in the case of adult education.

**1.2 Director of student (or pupil) services :** The position of director of student (or pupil) services comprises the responsibility for the management (planning, organization, administration, control, evaluation) of all programmes and resources respecting the activities including teaching, which are directed towards student or pupil training.

The performance of this position ordinarily includes the following services : guidance, psychology, pastoral services, social services, health services, socio-cultural and sports activities and, where applicable, student associations, financial assistance, placement and lodging as well as educational activities respecting auxiliary and community services.

#### **Minimum required qualifications :**

- Undergraduate university degree in a field of study relevant to at least one sphere of student services activities.
- 8 years of relevant experience.
- A personal and permanent permit to carry out one or another of the duties respecting the field of student-life in the schools.

**1.3 Director of personnel services :** The position of director of personnel services comprises the responsibility for the management (planning, organization, administration, control, evaluation) of all the programmes and resources respecting personnel management and ordinarily includes the recruitment and selection of personnel, labour relations, evaluation and professional improvement.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study especially in :
  - industrial relations ;
  - administration (personnel option).
- 8 years of relevant experience.

**1.4 Director of financial services :** The position of director of financial services comprises the responsibility for the management (planning, organization, administration, control, evaluation) of all the programmes and resources respecting the financial administration of the body and ordinarily includes the treasury, preparation of the budget and financial statements, budgetary and financial control, internal audit, accounting procedures and financial analyses.



**Minimum required qualifications :**

— Undergraduate degree in a relevant field of study especially in :

- commerce ;
- administration.

— 8 years of relevant experience.

**1.5 Director of equipment services :** The position of director of equipment services comprises the responsibility for the management (planning, organization, administration, control, evaluation) of all the programmes and resources respecting the management of equipment and ordinarily includes preventive and physical maintenance and cleaning services, the protection of moveable and immoveable property, supplies, installation of equipment, auxiliary services (transportation, food) community equipment.

**Minimum required qualifications :**

— Undergraduate degree in a relevant field of study especially in :

- engineering ;
- architecture ;
- administration.

— 8 years of relevant experience.

**1.6 Secretary general :** The position of secretary general comprises the responsibility for the recording, publication, preservation and certification of the authenticity of official acts of the board in accordance with the provisions of the acts governing teaching institutions and the internal rules of the board.

This position includes responsibility for gathering information requested by the director general, its analysis, summation and the formulation of reasoned solutions.

The position of secretary general also includes responsibility for the internal and external relations assigned him by the director general as well as the performance of all the management duties required in order to assume the rights, powers and obligations of the body which have been delegated to this position.

**Minimum required qualifications :**

— Undergraduate degree in a relevant field of study especially in :

- law ;
- administration.

— 8 years of relevant experience.

**(2) Senior staff of services level 2 : coordinator :**

Senior staff positions of level 2 of services comprise the performance of the duties of management (coordination, supervision, evaluation, research and development) with respect to one or more of the programmes of a service of the body.

This position includes in particular the following responsibilities :

— participation in the preparation of objectives, programmes and the budget of the service to which such programmes are attached ;

— animation of the staff affected by such programmes ;

— advising the director of the service responsible for such programmes and counselling the other directors of services and establishments on every question respecting such programmes ;

— supervision, coordination and evaluation of the realization of the established programmes and the resources assigned thereto.

This subcategory of senior staff includes the following employment groups :

2.1 coordinator of instructional programmes ;

2.2 coordinator of teaching methods ;

2.3 coordinator of measurement and evaluation ;

2.4 coordinator of student services ;

2.5 coordinator of personnel services ;

2.6 coordinator of financial services ;

2.7 coordinator of equipment services ;

2.8 coordinator of data processing.

**2.1 Coordinator of instructional programmes :** The position of coordinator of instructional programmes comprises all the duties required for the coordination, supervision, evaluation, research and development of specific programmes of instruction with respect to the content, methods, techniques and the equipment used.

This employment group includes either all of the programmes of a level of instruction or all the programmes of a given sector of a teaching level.

— coordinator of elementary instruction ;

— coordinator of adult education <sup>(1)</sup> ;

- coordinator of general education ;
- coordinator of vocational education (regular courses or adult courses) ;
- coordinator of school adjustment.

(1) This position comprises the whole or a sector (general, vocational, or popular education) of adult education programmes and certain educational programmes and psycho-social self-improvement and community activities for adults programmes.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study.
- 5 years of experience in the education sector preferably in teaching ; in certain specialized sectors, such as special education, such experience must include at least 3 years of teaching in this sector.
- A personal and permanent teaching permit issued by the Minister or an equivalent authorization in the case of adult education.

**2.2 Coordinator of teaching methods :** The position of coordinator of teaching methods comprises all the duties required for the coordination supervision, evaluation, research and development of the activities and resources respecting the functioning and use of the documentation centres and technical teaching methods (audiovisual techniques and others).

This position includes :

**2.2.1 Coordinator of teaching methods A :** This class applies to those positions involving the coordination of all the teaching methods of a body, whether documentation in any of its forms, audiovisual techniques and other methods of teaching.

**2.2.2 Coordinator of teaching methods B :** This class applies to positions involving the coordination of teaching methods in a single sector, either documentation or audiovisual techniques or other teaching methods.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study especially in :
  - library sciences ;
  - audiovisual ;
  - education sciences with an option in academic library sciences or in audiovisual or in educational technology.
- 5 years of relevant experience, preferably in the education sector.

**2.3 Coordinator of measurement and evaluation :** The position of coordinator of measurement and evaluation comprises all the duties required for the coordination, supervision, evaluation, research and development of the programmes and techniques of measurement and evaluation respecting the progress of the learning of pupils and the determination or application of the performance standards for the certification of studies.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study especially in education sciences with an option in docimology.
- 5 years of experience in the education sector.
- Personal and permanent teaching permit issued by the Minister.

**2.4 Coordinator of student services :** The position of coordinator of student services comprises all the duties required for the coordination, supervision, evaluation, research and development of the activities and resources respecting a group of services especially, among others, the academic and technical/vocational guidance service, the psychology service, pastoral service, social service, health service, employment, financial assistance and lodging service and the socio-cultural and recreation services.

#### **Minimum required qualifications :**

- Undergraduate degree in a field of study relevant to at least one aspect of student services.
- 5 years of relevant experience.
- Personal and permanent authorization to carry out one or another of the duties respecting student life in a school.

**2.5 Coordinator of personnel services :** The position of coordinator of personnel services comprises all the duties required for the coordination, supervision, evaluation, research and development of the activities and resources respecting the programmes of the body in the various sectors or subsectors or from the various aspects of personnel management especially, among others, personnel recruitment and selection, labour relations, evaluation and professional improvement.

#### **Minimum required qualifications :**

- Undergraduate degree in a relevant field of study especially in :

- industrial relations ;
- administration (personnel option).
- 5 years of relevant experience.

**2.6 Coordinator of financial services :** The position of coordinator of financial services comprises all the duties respecting the coordination, supervision, evaluation, research and development of the activities and resources respecting the programmes of the body in various sectors or from various aspects of financial management, especially, among others, the treasury, budgetary and financial forecasts and controls, internal audit, the accounting system and procedures, payroll and financial statements.

**Minimum required qualifications :**

- Undergraduate degree in a relevant field of study especially in :
  - commerce ;
  - administration.
- 5 years of relevant experience.

**2.7 Coordinator of equipment services :** The position of coordinator of equipment services comprises all the duties required for the coordination, supervision, evaluation, research and development of the activities and resources respecting the programmes of the body in various sectors or from various aspects of equipment management including, among others, organization and supplies.

**Minimum required qualifications :**

- Undergraduate degree in a relevant field of study, in particular :
  - engineering ;
  - administration.
- 5 years of relevant experience.

**2.8 Data processing coordinator :** The position of data processing coordinator comprises all the duties required for the coordination, supervision, evaluation, research and development of activities and resources respecting the organization and operation of a data processing centre or the realization of programmes for the data processing service of the Ministère de l'Éducation for the use of the services of the body.

**Minimum required qualifications :**

- Undergraduate degree in a relevant field of study, in particular :
  - science with a major in data processing ;
  - data processing.
- 5 years of relevant experience.

**(3) Senior staff level 1 of schools and adult education centres :**

Positions of senior staff level 1 comprise the performance of all duties required for the management of an institutional unit of the body from both the administrative and the pedagogical aspects, of an institutional unit of the body : school, adult education centre.

These positions include the following responsibilities :

- participation in the preparation of the objectives and policies of the body as well as the programmes and rules concerning their application in the establishments of the body ;
- definition of the specific objectives of the establishment and the establishment of a programme adapted to the needs of the clientele taking into account the objectives, policies and rules of the body ;
- evaluation of the needs of the establishment and the formulation of appropriate recommendations to the Branch or the administration of the interested services ;
- direction and motivation of the staff of the establishment, the fixing of achievement standards and the evaluation of the staff performance.

This subcategory of senior staff positions includes the following employment groups :

**3.1 school principal (elementary, secondary) ;**

**3.2 director of adult education centre.**

**3.1 School principal (elementary, secondary) :** The position of school principal comprises responsibility for the management from both the administrative and pedagogical aspects of all the programmes and resources of an elementary or secondary school pursuant to the responsibilities defined by the board or the regional school board.

This position also includes community relations in the area served by the school and in particular with the parents of the school committee pursuant to the Education Act (R.S.Q., c. I-14).

**Minimum required qualifications :**

- Undergraduate degree or training requiring at least 16 years of schooling in a relevant field of study.

- Personal and permanent teaching permit issued by the Minister.

- In a secondary school, a vice-principal, who for 3 years performs duties in fields other than teaching is also considered as eligible.

- 8 years of relevant experience with at least 3 in a senior staff position.

If the school to be operated does not permit the engagement of a vice-principal, 5 years of relevant experience in teaching or professional position with at least 3 as a teacher.

**3.2 Director of adult education centre :** The position of director of adult education centre comprises the responsibility for the management from the administrative and pedagogical aspects of all the programmes and resources of the centre pursuant to the policies and rules of the school board.

**Minimum required qualifications :**

- Undergraduate degree requiring at least 16 years of schooling in a relevant field of study, in particular :

- education sciences ;

- a field of study in the adult education programmes.

- A personal and permanent teaching permit issued by the Minister or an equivalent authorization.

- 6 years of relevant experience with at least 3 years of relevant experience in adult education.

**(4) Senior staff level 2 of schools and adult education centres :**

Positions of senior staff level 2 comprise the assistance provided the school principal, campus director and centre director in the management of the institutional unit concerned and the responsibility for the management pursuant to the mandate outlined by the director of the establishment of one or several sectors of activity of one or several of the programmes of the institution.

This subcategory of senior staff positions includes the following employment groups :

**4.1 school vice-principal (elementary, secondary) ;****4.2 assistant director of adult education centre.**

**4.1 School vice-principal (elementary and secondary) :** The position of vice-principal of an elementary or secondary school comprises the performance of all the duties required for the management of the programmes and resources respecting one or more of the programmes determined by the school principal.

In order to classify the position of secondary school vice-principal in the case where a school board established on an experimental basis, an administrative organization different from that found in the administrative rules described in the administrative and salarial policy, the position of school vice-principal (secondary) may be subdivided in accordance with the specific work duties.

**4.1.1 Secondary school vice-principal (PA-1) :** The position of vice-principal (PA-1) comprises assistance provided the principal in the management of the school and in particular in the management of one or more major programmes determined by the school administration.

This position includes the performance of all the duties of school principal when the latter is absent or unable to act as principal.

**4.1.2 Secondary school vice-principal (PA-2) :** The position of vice-principal (PA-2) mainly comprises the assistance provided the school principal in the management of the school staff and the programmes of an administrative unit which may correspond to :

- an education sector involving a family of subjects, such as the science and mathematics sector ;

- a community cell or a group of community cells ;

- the resources centre or centres for teaching methods and techniques.

The position of vice-principal (PA-2) generally includes teaching a subject in the programme.

**Minimum required qualifications :**

- Undergraduate degree or training requiring at least 16 years of schooling in a relevant field of specialization ; in the case of a vice-principal assigned to technical/vocational instruction, training requiring 14 years of schooling in a field of technical study.

- Personal and permanent teaching permit issued by the Minister or an equivalent where the position includes responsibilities in fields other than teaching.

**Secondary :**

— 5 years of experience in a teaching or professional position in accordance with the responsibilities of the position.

**Elementary :**

— 5 years of experience in a teaching or professional position with at least 3 years experience in teaching.

**4.2 Assistant director of adult education centre :** The position of assistant director of adult education centre comprises the performance of all the duties required for the management of the programmes and resources respecting one or several of the programmes determined by the centre director in a given field of training or for a certain group of adult students.

**Minimum required qualifications :**

— Undergraduate degree or training requiring at least 16 years of schooling in a relevant field of study ; in the case of an assistant centre director assigned to technical/vocational instruction, training requiring 14 years of schooling in a technical specialty.

— 4 years of relevant experience with at least 2 years in adult education.

— A personal and permanent teaching permit issued by the Minister or an equivalent authorization.

**(B) Management job category :**

**Definition of the category :** The management job category includes the positions characterized by the administration, supervision and control of technical administrative and manual activities of certain programmes of the body and by the management of the staff assigned to such activities.

Management positions belong to one of the 2 following subcategories :

- (5) superintendent ;
- (6) foreman ;
- (7) supervisor of construction work.

**(5) Superintendent :**

Positions of superintendents are the management positions which comprise the performance of certain duties of management required to coordinate technical, administrative, or manual activities necessary for the completion of all the programmes :

**1 — auxiliary services :**

- maintenance services ;

- supply services ;
- community services ;
- food services ;
- student transportation services ;

**2 — of a school :** these positions comprise the following responsibilities in particular :

— the administration, organization, distribution, verification of the work of the employees assigned to the auxiliary service concerned ;

— participation in the preparation of systems and procedures with respect to the activities of the auxiliary service concerned and seeing to their application ;

— evaluation of the staff under their responsibility.

This subcategory of management positions includes the following employment groups :

- 5.1 superintendent of equipment services ;
- 5.2 superintendent of maintenance services ;
- 5.3 superintendent of supply services ;
- 5.4 superintendent of transportation services ;
- 5.5 superintendent of community services ;
- 5.6 superintendent of food services ;
- 5.7 administrative assistant (school).

**5.1 Superintendent of equipment services :** The position of superintendent of equipment services comprises the responsibility for the administration of technical administrative and manual programmes for all the auxiliary services (maintenance, supply).

Such position includes the administration and evaluation of the employees of the body assigned to such programmes.

**Minimum required qualifications :**

— Valid qualifying certificate for the practice of trade relevant to the position.

— 10 years of relevant experience.

or

— Diploma of college studies in an appropriate field of study.

— 6 years of relevant experience.

**5.2 Superintendent of maintenance services :** The position of superintendent of maintenance services comprises the responsibility for the management of all the preventive and physical maintenance programmes and cleaning services as well as the security and supervision programmes respecting all of the equipment of the body : grounds,

buildings, circulation and distribution, networks, furniture, fixtures and tools.

Such position includes the management and evaluation of the employees of the body assigned to such programmes.

**Minimum required qualifications :**

- Valid certificate of qualification for the practice of a trade relevant to maintenance activities.

- 8 years of relevant experience preferably with 3 years as foreman.

or

- Diploma of college studies with an appropriate option.

- 6 years of relevant experience.

**5.3 Superintendent of supply services :** The position of superintendent of supply services comprises the responsibility for managing all the manual, technical and administrative programmes and the systems and procedures respecting the purchasing, receiving, distributing, storage and inventory of goods.

This position comprises the management and evaluation of the staff assigned to such programmes.

**Minimum required qualifications :**

- A diploma of college studies with courses relevant to supply, especially in :

- administrative techniques ;
- commercial techniques.

- 6 years of relevant experience.

or

- A Secondary V diploma.

- 10 years of relevant experience.

**5.4 Superintendent of transportation services :** The position of superintendent of transportation services comprises the responsibility for the administration of all the programmes systems and procedures respecting the transportation of pupils and students especially in the following aspects :

- transportation contracts : preparation, negotiation, control ;

- transportation routes : planning routes and timetables, supervision of operations ;

- security : supervision of the application of the regulations of the Ministère des Transports and the rules of the school board.

Such position also includes the management and evaluation of the employees of the body assigned to such programmes as well as cooperation with the management of instructional services and schools with a view of taking into account the objectives of the pedagogical and educational programmes and the planning of the school timetable while planning transportation.

**Minimum required qualifications :**

- Diploma of college studies with an appropriate option, especially in administrative techniques.

- 6 years of relevant experiences.

or

- Diploma of the Secondary V level.

- 10 years of relevant experience.

**5.5 Superintendent of community services :** The position of superintendent of community services comprises the responsibility for the administration of all the programmes of technical and administrative activities respecting the utilization and functioning of community centres such as arenas, swimming pools, gymnasiums, auditoriums, student residences under the following aspects :

- preparation of timetables ;
- equipment rental ;
- marketing services ;
- budgetary forecasts and control ;
- supplies.

Such position includes the administration and evaluation of the employees of the body assigned to such programmes.

The position also includes 3 classes established in accordance with the nature and size of the establishment.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option, especially in :

- administrative techniques ;
- recreational techniques.

- 6 years of relevant experience.

or

- Secondary V diploma.

- 10 years of experience.

**5.6 Superintendent of food services :** The position of superintendent of food services comprises the responsibility for the management of all the programmes of manual, technical and administrative activities respecting the organization and functioning and maintenance of the kitchens, cafeterias, snack bars, in accordance with the quality standards defined for providing meals to the students and staff of such service.

Such position includes the administration and evaluation of the employees of the body assigned to such programmes.

The position also includes 2 classes established in accordance with the difficulty of the duties determined by the number of meals prepared and served every day.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option, especially in administrative techniques.
  - 6 years of relevant experience
- or
- Secondary V diploma with an option relevant to nutrition.
  - 10 years of relevant experience.

**5.7 Administrative assistant (school) :** The position of administrative assistant comprises the performance of the duties required in order to ensure the organization, administration and control of the technical and administrative programmes of an establishment especially under the aspects of financial management, equipment management, personnel management and secretarial activities.

This position comprises the administration and evaluation of the support staff of the body assigned to such activities taking into account however, the responsibilities conferred upon the senior and management staff of equipment services.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option, especially in administrative techniques.
  - 6 years of relevant experience.
- or
- Secondary V diploma.
  - 10 years of relevant experience.

**(6) Foreman :**

The position of foreman comprises the performance of the duties of management required for the coordination of the manual, technical and administrative activities necessary for the completion of the programmes of the body in a given sector of an auxiliary service or in an administrative unit such as a school, or a service.

The foreman assumes the following responsibilities in particular :

- the supervision and control of the application of the systems and procedures approved for the completion of the activities of a given sector ;
- the establishment of a schedule of operations ;
- the direction, control and evaluation of the employee support staff assigned to such sector.

Such subcategory of management positions includes the following employment groups :

- 6.1 maintenance foreman ;
- 6.2 assistant to the superintendent of transportation services ;
- 6.3 head storeman ;
- 6.4 head of kitchen and cafeteria ;
- 6.5 secretarial staff manager ;
- 6.6 administrative officer.

**6.1 Maintenance foreman :** The position of maintenance foreman comprises the performance of the duties of organization, administration and control of the manual activities required for the completion of programmes of preventive, physical and equipment maintenance and cleaning services.

This position comprises the administration and evaluation of the employees of the body assigned to such programmes.

The position of maintenance foreman includes :

**6.1.1 Specialized maintenance foreman :** This class applies to the position of maintenance foreman responsible for a team composed mainly of qualified workers (carpenter, mechanic, plumber, electricians) and whose manual activities are included in specialized trades.

**6.1.2 General maintenance foreman :** This class applies to the position of maintenance foreman who is responsible for a team exclusively or almost exclusively composed of employees (cleaning services, labour) generally assigned to manual activities of non-specialized trades.

**Minimum required qualifications :**

- Valid qualification certificate for the practice of a trade relevant to the position.
- 5 years of relevant experience.

**6.2 Assistant to the superintendent of transportation services :** The position of assistant to the superintendent of transportation services comprises the coordination, supervision and control of the activities and the application of the systems and procedures respecting one given aspect of transportation routes or contracts for transportation.

Such position comprises the administration and evaluation of the employees of the body assigned to such activities.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option.
  - 4 years of relevant experience.
- or
- Secondary V diploma.
  - 8 years of relevant experience.

**6.3 Head storeman :** The position of head storeman comprises the performance of the duties of management required to ensure, throughout the body, the application of the systems and procedures respecting, in particular the receiving, storage, distribution and inventory of merchandise and the organization and functioning of storerooms.

Such position includes the administration and evaluation of the staff assigned to such services.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option in administrative techniques.
  - 4 years of relevant experience.
- or
- Secondary V diploma with a relevant option in commerce.
  - 8 years of relevant experience.

**6.4 Head of kitchen and cafeteria :** The position of head of kitchen and cafeteria comprises the performance of the duties of management required for the coordination of the manual, administrative and technical activities respecting the organization and functioning of the food services of an institution especially under the aspects of menu planning, food preparation, purchasing of merchandise, budget administration, the maintenance of premises and equipment.

This position comprises the administration and evaluation of the employees of the body assigned to such activities.

**Minimum required qualifications :**

- Secondary V diploma with an option respecting nutrition.
  - 5 years of relevant experience.
- or
- Diploma of college studies with a relevant option.
  - 4 years of relevant experience.

**6.5 Head of secretarial staff :** The position of head of secretarial staff comprises the performance of the duties of management respecting the organization, coordination and control of the secretarial employees and the direction and evaluation of such personnel taking into account approved systems and procedures.

Such position includes the administration and evaluation of a certain number of support staff.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option, especially in secretarial techniques.
  - 3 years of relevant experience.
- or
- Secondary V diploma with a relevant option.
  - 6 years of relevant experience.

**6.6 Administrative officer :** The position of administrative officer comprises the performance of the duties required to ensure the organization, administration and control of well-defined technical and administrative activities in one or several administrative units of the body especially with respect to the technical preparation of the budget, the supervision of funds in accordance with the approved budget, bookkeeping entries, processing of requisitions, the receipt, distribution and storing of merchandise, the use and maintenance of office equipment.

Such position comprises the administration and evaluation of a certain number of support staff.

**Minimum required qualifications :**

- Diploma of college studies with a relevant option, especially in administrative techniques.
- 4 years of relevant experience.



or

- Secondary V diploma with a relevant option.
- 8 years of relevant experience.

**(7) Supervisor of construction work :**  
(Polyvalent secondary schools)

**Duties :**

In accordance with the policies of the Department and the board and taking into account the responsibilities contracted in agreements made or to be made between the owner, on one hand and the professionals and general contractor on the other, the supervisor of construction work shall assume, under the authority of the director of equipment services, the responsibilities conferred upon him respecting the supervision of the construction of one or several polyvalent secondary schools.

He shall verify if the building is erected in accordance with the plans and specifications approved by the owner and accepted by the Department.

He shall verify every activity and stage of construction ; he shall verify whether the timetable has been respected by both parties.

He shall verify every amendment to the contract and make appropriate recommendations.

He shall verify whether the installation of municipal services (water, sewers, roads etc...) electrical services, telephone services etc., have been performed in an orderly manner at the time and place required with the concerned bodies.

He shall register every change in the construction plan as requested and explained by the professionals (architects or engineers) and executed by the contractor. He shall produce the plans as changed and executed in totality at the end of the work.

He shall prepare the programme of physical preventive and domestic maintenance suitable to every polyvalent secondary school in accordance with the requirements stated in the specifications and the recommendations of the manufacturer.

He shall participate in field meetings.

He shall produce regularly and upon demand request every report required for the board respecting the state of the works.

He shall verify whether every construction fault is corrected by the contractor before the final acceptance of the construction and for such purpose shall maintain a complete list of the faults to be corrected.

He shall assume every other task that his superior may confer upon him respecting the supervision of construction work of the said polyvalent secondary school or schools for which he was engaged.

The position of supervisor of construction work is a temporary position which is not included in the classification.

**7.1 Class I supervisor of construction work :**

**Duties :**

The Class I supervisor because of his training and experience, shall perform the duties of his position in a relatively autonomous way with respect to work methods and techniques.

**Minimum qualifications :**

- University degree in engineering or architecture.
- 5 years of relevant experience with at least 2 years of experience in the construction of such buildings.

**7.2 Class II supervisor of construction work :**

**Duties :**

The Class II supervisor of construction work, because of his training, competence, or experience shall perform the duties of his position under the direct supervision of his immediate superior who has the responsibility of defining the techniques and methods of work.

**Minimum qualifications :**

- Valid certificate of qualification to practise a construction trade with a minimum of 12 years of schooling.
- 10 years of experience with at least 5 years in the management of general work (general enterprise) in the construction of polyvalent secondary or similar structures.

**SCHEDULE 2**

(ss. 112, 113 and 148))

**CLASSIFICATION PLANS  
(CLASSIFICATION AND CLASS) FOR SENIOR  
STAFF OF SERVICES**

**Table 1**

Classification of senior staff positions of boards providing elementary instruction.

**Table 2**

Classification of senior staff positions of boards providing secondary instruction.

**Table 3**

Classification of senior staff positions of boards providing elementary and secondary instruction.

|                                |     |
|--------------------------------|-----|
| Director of equipment services | D-2 |
| Secretary general              | D-3 |

**Table 4**

Classification of senior staff positions of boards providing adult education services.

|   |     |
|---|-----|
| Coordinator of elementary instruction   | C-1 |
| Coordinator of school adjustment        | C-1 |
| Coordinator of teaching methods A and B | C-2 |
| Coordinator of personnel services       | C-2 |
| Coordinator of financial services       | C-2 |
| Coordinator of equipment services       | C-2 |

**Table 5**

Classification of full-time senior staff positions in adult education centres.

**Management staff :****Table 6**

Classification of management staff positions of boards providing elementary instruction.

**Table 7**

Classification of management staff positions of boards providing secondary instruction.

**Table 8**

Classification of management staff positions of boards providing elementary and secondary instruction.

**Senior staff of schools :****Table 9**

Classification of positions of senior staff of schools (elementary and secondary).

**Table 10**

Classification of positions of senior staff of schools (secondary).

**Table 1**

### CLASSIFICATION PLAN FOR THE SENIOR STAFF OF BOARDS PROVIDING ELEMENTARY INSTRUCTION

| Positions                          | Classification |
|------------------------------------|----------------|
| Director of instructional services | D-1            |
| Director of student services       | D-2            |
| Director of financial services     | D-2            |
| Director of personal services      | D-2            |

### Class (student population)

| Class I       | Class II    | Class III   | Class IV     | Class V         |
|---------------|-------------|-------------|--------------|-----------------|
| 1 499 or less | 1 500-2 999 | 3 000-6 999 | 7 000-11 999 | 12 000 and more |

**Table 2**

### CLASSIFICATION PLAN FOR THE SENIOR STAFF POSITIONS OF BOARDS PROVIDING SECONDARY INSTRUCTION

| Positions                                       | Classification |
|---|----------------|
| Director of instruction services                | D-1            |
| Director of student services                    | D-2            |
| Director of financial services                  | D-2            |
| Director of personnel services                  | D-2            |
| Director of equipment services                  | D-2            |
| Secretary general                               | D-3            |
| Coordinator of general instruction              | C-1            |
| Coordinator of technical vocational instruction | C-1            |

|   |                 |   |                 |                 |                                   |     |
|---|-----------------|---|-----------------|-----------------|-----------------------------------|-----|
| Coordinator of school adjustment          | C-1             | Director of equipment services                  | D-2             |                 |                                   |     |
| Coordinator of elementary instruction     | C-1             | Secretary general                               | D-3             |                 |                                   |     |
| Coordinator of teaching methods A and B   | C-2             |   |                 |                 |                                   |     |
| Coordinator of measurement and evaluation | C-2             | Coordinator of general instruction              | C-1             |                 |                                   |     |
| Coordinator of student services           | C-2             | Coordinator of technical vocational instruction | C-1             |                 |                                   |     |
| Coordinator of personnel services         | C-2             | Coordinator of school adjustment                | C-1             |                 |                                   |     |
| Coordinator of financial services         | C-2             | Coordinator of elementary instruction           | C-1             |                 |                                   |     |
| Coordinator of equipment services         | C-2             | Coordinator of teaching methods A and B         | C-2             |                 |                                   |     |
| Coordinator of data-processing            | C-2             | Coordinator of measurement and evaluation       | C-2             |                 |                                   |     |
| <b>Class (student population)</b>         |                 | Coordinator of student services                 | C-2             |                 |                                   |     |
|   |                 | Coordinator of financial services               | C-2             |                 |                                   |     |
| <b>Class I</b>                            | <b>Class II</b> | <b>Class III</b>                                | <b>Class IV</b> | <b>Class V</b>  | Coordinator of personnel services | C-2 |
| 6 999 and less                            | 7 000-11 999    | 12 000-17 999                                   | 18 000-24 999   | 25 000 and more | Coordinator of equipment services | C-2 |
|   |                 |   |                 |                 | Coordinator of data-processing    | C-2 |

Table 3

**CLASSIFICATION PLAN FOR SENIOR STAFF  
POSITIONS OF BOARDS PROVIDING  
ELEMENTARY AND SECONDARY  
INSTRUCTION**

| <b>Positions</b>                              | <b>Classification</b> |
|---|-----------------------|
| Director of instruction services              | D-1                   |
| Director of elementary instructional services | D-1                   |
| Director of secondary instructional services  | D-1                   |
| Director of student services                  | D-2                   |
| Director of financial services                | D-2                   |
| Director of personnel services                | D-2                   |

| <b>Class I</b> | <b>Class II</b> | <b>Class III</b> | <b>Class IV</b> | <b>Class V</b> |
|----------------|-----------------|------------------|-----------------|----------------|
| 6 999 and less | 7 000-11 999    | 12 000-17 999    | 18 000-24 999   | 25 000-32 999  |

Table 4

**CLASSIFICATION PLAN FOR SENIOR STAFF POSITIONS OR BOARDS PROVIDING ADULT EDUCATION**

| Position                             | Classification | Class (group-hours of instruction) |                           |                            |                           |                          |                                |
|--------------------------------------|----------------|------------------------------------|---------------------------|----------------------------|---------------------------|--------------------------|--------------------------------|
|                                      |                | Class I<br>10 000 and<br>less      | Class II<br>10 000-19 999 | Class III<br>20 000-34 999 | Class IV<br>35 000-54 999 | Class V<br>55 000-79 999 | Class VI<br>80 000 and<br>more |
| Director of adult education services | DEA-1          | cl. I                              | cl. II                    | cl. III                    | cl. IV                    | cl. V                    | cl. VI                         |
| Coordinator of adult education       | CEA-1          | cl. I                              | cl. II                    | cl. III                    | cl. IV                    | cl. V                    | cl. VI                         |

In accordance with the decision of the board respecting the level of this position, the classification of the person currently responsible for adult education shall be changed from EA-1 to either DEA-1 or CEA-1 which must not be considered as a promotion within the meaning of plan for the administration of salaries.

Table 5

**CLASSIFICATION PLAN FOR FULL-TIME SENIOR STAFF POSITIONS IN ADULT EDUCATION CENTRES**

| Position                           | Classification<br>Level 1 | Class (group-hours of instruction) |                           |                            |                           |                          |                                |
|------------------------------------|---------------------------|------------------------------------|---------------------------|----------------------------|---------------------------|--------------------------|--------------------------------|
|                                    |                           | Class I<br>7 000-9 999             | Class II<br>10 000-15 999 | Class III<br>16 000-23 999 | Class IV<br>24 000-35 999 | Class V<br>36 000-53 999 | Class VI<br>54 000 and<br>more |
| Director of adult education centre | DCA                       | cl. I                              | cl. II                    | cl. III                    | cl. IV                    | cl. V                    | cl. VI                         |

| Position                                     | Classification<br>Level 2 | Class (group-hours of instruction) |                           |                                 |
|--|---------------------------|------------------------------------|---------------------------|---------------------------------|
|  |                           | Class I<br>22 000-33 999           | Class II<br>34 000-53 999 | Class III<br>54 000 and<br>more |
| Assistant director of adult education centre | DACA                      | cl. I                              | cl. II                    | cl. III                         |

Table 6

**CLASSIFICATION OF MANAGEMENT STAFF POSITION FOR BOARDS PROVIDING ELEMENTARY INSTRUCTION**

| Position                                    | Classification | Class (student population)      |                         |                          |                          |                           |
|---|----------------|---------------------------------|-------------------------|--------------------------|--------------------------|---------------------------|
|   |                | Class I<br>1 499 or less        | Class II<br>1 500-2 999 | Class III<br>3 000-6 999 | Class IV<br>7 000-11 999 | Class V<br>12 000 or more |
| Equipment services superintendent           | R-1            | N.A.                            | cl. II                  | cl. III                  | cl. IV                   | N.A.                      |
| General maintenance services superintendent | R-4            | N.A.                            | N.A.                    | N.A.                     | cl. IV                   | cl. V                     |
| Supply services of superintendent           | R-5            | N.A.                            | N.A.                    | N.A.                     | cl. IV                   | cl. V                     |
|   |                | Class (square feet)             |                         |                          |                          |                           |
|   |                | 200 000 – 399 999'C square feet |                         |                          |                          | 400 000'C and more        |
| Maintenance foreman (general)               | CO-3           | cl. I                           |                         |                          |                          | cl. II                    |
| Maintenance foreman (specialized)           | CO-2           | Single class                    |                         |                          |                          |                           |
| Administrative officer                      | CO-5           | Single class                    |                         |                          |                          |                           |
| Head of secretariat                         | CO-6           | Single class                    |                         |                          |                          |                           |

Table 7

**CLASSIFICATION PLAN FOR MANAGEMENT POSITIONS FOR BOARDS PROVIDING SECONDARY INSTRUCTION**

| Position  | Classification | Class (number of students)              |                          |   |                           |   |
|---|----------------|---|--------------------------|---|---------------------------|---|
|   |                | Class I<br>3 000-6 999                  | Class II<br>7 000-11 999 | Class III<br>12 000-17 999                        | Class IV<br>18 000-24 999 | Class V<br>25 000 and more                            |
| Equipment services superintendent                   | R-1            | cl. I                                   | cl. II                   | N.A.  | N.A.                      | N.A.  |
| General maintenance services superintendent         | R-4            | N.A.                                    | cl. II                   | cl. III   | cl. IV                    | cl. V   |
| Superintendent of supply services                   | R-5            | cl. I                                   | cl. II                   | cl. III   | cl. IV                    | cl. V   |
| Head of storeman                                    | CO-4           | N.A.                                    | N.A.                     | N.A.  | cl. IV                    | cl. V   |
| Class (students transported)                        |                |   |                          |   |                           |   |
|   |                | Class I<br>3 000-6 999                  | Class II<br>7 000-11 999 | Class III<br>12 000-17 999                        | Class IV<br>18 000-24 999 | Class V<br>25 000 and more                            |
| Superintendent of transportation services           | R-2            | cl. I                                   | cl. II                   | cl. III   | cl. IV                    | cl. V   |
| Assistant superintendent of transportation services | CO-1           | N.A.                                    | cl. II                   | cl. III   | cl. IV                    | cl. V   |
| Class (square feet)                                 |                |   |                          |   |                           |   |
|   |                | 200 000 –<br>399 999'C                  |                          |   |                           | 400 000'C and more                                    |
| Maintenance foreman (general)                       | CO-3           | cl. I                                   |                          |   |                           | cl. II  |
| Maintenance foreman (specialized)                   | CO-2           | Single class                            |                          |   |                           |   |
| Class (number of meals per day)                     |                |   |                          |   |                           |   |
|   |                | Class I<br>5 999 and less               |                          |   |                           | Class II<br>6 000 and more                            |
| Superintendent of food services                     | R-6            | cl. I                                   |                          |   |                           | cl. II  |
| Class (establishments)                              |                |   |                          |   |                           |   |
|   |                | Class I c.f.<br>administrative<br>rules |                          | Class II<br>250-499 beds<br>or athletic<br>centre |                           | Class III 500<br>beds or more<br>or sports<br>complex |
| Superintendent of community services                | R-7            | cl. I                                   |                          | cl. II  |                           | cl. III   |
| Administrative officer                              | CO-5           | Single class                            |                          |   |                           |   |
| Head of secretarial staff                           | CO-6           | Single class                            |                          |   |                           |   |
| Head of cafeteria and kitchen                       | CO-7           | Single class                            |                          |   |                           |   |
| Class (number of pupils/schools)                    |                |   |                          |   |                           |   |
|   |                | Class I<br>1 200-1 999                  |                          | Class II<br>2 000-3 199                           |                           | Class III<br>3 200 or more                            |
| Administrative assistant of establishment           | R-3            | cl. I                                   |                          | cl. II  |                           | cl. III   |

Table 8

**CLASSIFICATION PLAN FOR MANAGEMENT POSITIONS FOR BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**

| Position  | Classification | Class (student population)         |                          |   |                           |  |
|---|----------------|------------------------------------|--------------------------|---|---------------------------|--|
|   |                | Class I<br>6 999 and less          | Class II<br>7 000-11 999 | Class III<br>12 000-17 999                  | Class IV<br>18 000-24 999 | Class V<br>25 000-32 999                     |
| Equipment services superintendent                   | R-1            | cl. I                              | cl. II                   | cl. III                                     | N.A.                      | N.A.   |
| General maintenance services superintendent         | R-4            | N.A.                               | cl. II                   | cl. III                                     | cl. IV                    | cl. V  |
| Superintendent of supply services                   | R-5            | N.A.                               | cl. II                   | cl. III                                     | cl. IV                    | cl. V  |
| Head storeman                                       | CO-4           | N.A.                               | N.A.                     | N.A.  | cl. IV                    | cl. V  |
|   |                | Class (students transported)       |                          |   |                           |  |
|   |                | Class I<br>3 000-6 999             | Class II<br>7 000-11 999 | Class III<br>12 000-17 999                  | Class IV<br>18 000-24 999 | Class V<br>25 000 or more                    |
| Superintendent of transportation services           | R-2            | cl. I                              | cl. II                   | cl. III                                     | cl. IV                    | cl. V  |
| Assistant superintendent of transportation services | CO-1           | N.A.                               | cl. II                   | cl. III                                     | cl. IV                    | cl. V  |
|   |                | Class (square feet)                |                          |   |                           |  |
|   |                | 200 000 – 399 999'C square feet    |                          |   |                           |  |
| Maintenance foreman (general)                       | CO-3           | cl. I                              |                          |   |                           | 400 000'C and more                           |
| Maintenance foreman (specialized)                   | CO-2           | Single class                       |                          |   |                           |  |
|   |                | Class (number of meals per day)    |                          |   |                           |  |
|   |                | Class I<br>3 000 to 5 999          |                          |   |                           |  |
| Superintendent of food services                     | R-6            | cl. I                              |                          |   |                           | Class II<br>6 000 and more                   |
|   |                | Class (establishments)             |                          |   |                           |  |
|   |                | Class I c.f. administrative rules  |                          | Class II<br>250-499 beds or athletic centre |                           | Class III 500 beds or more or sports complex |
| Superintendent of community services                | R-7            | cl. I                              |                          | cl. II                                      |                           | cl. III                                      |
| Administrative agent                                | CO-5           | Single class                       |                          |   |                           |  |
| Head of secretarial staff                           | CO-6           | Single class                       |                          |   |                           |  |
| Head of cafeteria and kitchen                       | CO-7           | Single class                       |                          |   |                           |  |
|   |                | Class (number of students/schools) |                          |   |                           |  |
|   |                | Class I<br>1 200-1 999             |                          | Class II<br>2 000-3 199                     |                           | Class III<br>3 200 or more                   |
| Administrative assitant of establishment            | R-3            | cl. I                              |                          | cl. II                                      |                           | cl. III                                      |

**Table 9****CLASSIFICATION PLAN FOR SENIOR STAFF POSITIONS OF SCHOOLS (ELEMENTARY AND SECONDARY)**

| Position                           | Classification Level 1 | Class (number of students/schools) |                       |                          |                         |                            |
|------------------------------------|------------------------|------------------------------------|-----------------------|--------------------------|-------------------------|----------------------------|
|                                    |                        | Class I<br>499 or less             | Class II<br>500-1 099 | Class III<br>1 100-1 999 | Class IV<br>2 000-3 199 | Class V<br>3 200 or more   |
| School principal (elementary)      | P(el.)                 | cl. I                              | cl. II                | cl. III                  | N.A.                    | N.A.                       |
| School principal (secondary)       | P(sec.)                | cl. I                              | cl. II                | cl. III                  | cl. IV                  | cl. V                      |
| Position                           | Classification Level 2 | Class (number of students/schools) |                       |                          |                         |                            |
|                                    |                        | Class I<br>500-1 099               |                       | Class II<br>1 100-1 999  |                         | Class III<br>2 000 or more |
| School vice-principal (elementary) | P.A.(el.)              |                                    |                       | Single class             |                         |                            |
| School vice-principal (secondary)  | P.A.(sec.)             | cl. I                              |                       | cl. II                   |                         | cl. III                    |

**Table 10****CLASSIFICATION PLAN FOR SENIOR STAFF POSITIONS OF SCHOOLS**

| Position                                | Classification Level 2 | Class (number of students/schools) |  |                         |                            |
|---|------------------------|------------------------------------|--|-------------------------|----------------------------|
|   |                        | Class I<br>500-1 099               |  | Class II<br>1 100-1 999 | Class III<br>2 000 or more |
| School vice-principal (secondary) P.A.1 | P.A.1                  | N.A.                               |  | cl. II                  | cl. III                    |
| School vice-principal (secondary) P.A.2 | P.A.2                  | Single class                       |  |                         |                            |

This classification plan shall apply only where the board is authorized to carry out experiments of forms of administrative organization that are different than those prescribed in the administrative rules governing administrative staff of schools in accordance with Document Number 8 of the Administrative and Salarial Policy respecting administrative rules 1976-77.



**SCHEDULE 3**

(ss. 126 and 127)

**SALARY SCALE****List of tables**

|   | <i>Table</i><br>(30 June 1979) | <i>Table</i><br>(1979/80) | <i>Table</i><br>(1980/81) |
|---|--------------------------------|---------------------------|---------------------------|
| <b>Senior staff</b>   |                                |                           |                           |
| Senior staff of school boards providing elementary instruction only.                                    | I                              | VII                       | XVI                       |
| Senior staff of regional school boards or school boards providing elementary and secondary instruction. | II                             | VIII                      | XVII                      |
| Senior staff of adult education services of boards.   | III                            | IX                        | XVIII                     |
| Full-time senior staff of adult education centres of boards.  | IV                             | X                         | XIX                       |
| <b>Management staff</b>   |                                |                           |                           |
| Managers of school boards providing elementary instruction only.  | N/A                            | XI                        | XX                        |
| Managers of regional school boards or school boards providing elementary and secondary instruction.     | N/A                            | XII                       | XXI                       |
| Supervisor of construction works.   | N/A                            | XIII                      | XXII                      |
| Secondary school principals.  | V                              | XIV                       | XXIII                     |
| Vice-principals of secondary schools.   | V                              | XIV                       | XXIII                     |
| Elementary school principals.   | V                              | XIV                       | XXIII                     |
| Vice-principals of elementary schools.  | V                              | XIV                       | XXIII                     |
| Vice-principals (VP-1 and VP-2)   | VI                             | XV                        | XXIV                      |

**TABLE I****SENIOR STAFF OF SCHOOL BOARDS PROVIDING ELEMENTARY INSTRUCTION ONLY****Salary scales readjusted on 30 June 1979**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br><i>1 499 and less</i> | <i>Class II</i><br><i>1 500 — 2 999</i> | <i>Class III</i><br><i>3 000 — 6 999</i> | <i>Class IV</i><br><i>7 000 — 11 999</i> | <i>Class V</i><br><i>12 000 and more</i> |
|-----------------------|---------------|---|---|--|--|--|
| D1                    | Maximum       | 33 664 S                                | 36 357 S                                | 38 902 S                                 | 39 680 S                                 | 40 473 S                                 |
|                       | Minimum       | 22 443                                  | 24 238                                  | 25 935                                   | 26 453                                   | 26 983                                   |
| D2                    | Maximum       | 32 336                                  | 34 923                                  | 37 368                                   | 38 115                                   | 38 877                                   |
|                       | Minimum       | 21 557                                  | 23 282                                  | 24 912                                   | 25 410                                   | 25 918                                   |
| D3                    | Maximum       | 29 071                                  | 31 397                                  | 33 595                                   | 34 267                                   | 34 952                                   |
|                       | Minimum       | 19 381                                  | 20 931                                  | 22 396                                   | 22 844                                   | 23 301                                   |
| C1                    | Maximum       |   |   | 34 734                                   | 35 428                                   | 36 137                                   |
|                       | Minimum       |   |   | 23 156                                   | 23 619                                   | 24 092                                   |
| C2                    | Maximum       |   |   | 33 364                                   | 34 031                                   | 34 712                                   |
|                       | Minimum       |   |   | 22 243                                   | 22 688                                   | 23 141                                   |

**TABLE II****SENIOR STAFF OF REGIONAL SCHOOL BOARDS OR OF SCHOOL BOARDS  
PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION****Salary scales readjusted on 30 June 1979**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br>6 999 and less | <i>Class II</i><br>7 000 — 11 999 | <i>Class III</i><br>12 000 — 17 999 | <i>Class IV</i><br>18 000 — 24 999 | <i>Class V</i><br>25 000 and more |
|-----------------------|---------------|----------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-----------------------------------|
| D1                    | Maximum       | 39 291 S                         | 40 076 S                          | 40 878 S                            | 41 696 S                           | 42 530 S                          |
|                       | Minimum       | 26 194                           | 26 718                            | 27 252                              | 27 797                             | 28 353                            |
| D2                    | Maximum       | 37 742                           | 38 497                            | 39 267                              | 40 052                             | 40 853                            |
|                       | Minimum       | 25 161                           | 25 665                            | 26 178                              | 26 701                             | 27 235                            |
| D3                    | Maximum       | 33 931                           | 34 610                            | 35 302                              | 36 008                             | 36 728                            |
|                       | Minimum       | 22 621                           | 23 073                            | 23 534                              | 24 005                             | 24 485                            |
| C1                    | Maximum       | 35 081                           | 35 783                            | 36 498                              | 37 229                             | 37 973                            |
|                       | Minimum       | 23 387                           | 23 855                            | 24 332                              | 24 819                             | 25 315                            |
| C2                    | Maximum       | 33 698                           | 34 372                            | 35 059                              | 35 760                             | 36 475                            |
|                       | Minimum       | 22 465                           | 22 915                            | 23 373                              | 23 840                             | 24 317                            |

**TABLE III****SENIOR STAFF OF ADULT EDUCATION SERVICES OF SCHOOL BOARDS****Salary scales readjusted on 30 June 1979**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br>9 999<br>and — | <i>Class II</i><br>10 000 — 19 999 | <i>Class III</i><br>20 000 — 34 999 | <i>Class IV</i><br>35 000 — 54 999 | <i>Class V</i><br>55 000 — 79 999 | <i>Class VI</i><br>80 000<br>and more |
|-----------------------|---------------|----------------------------------|------------------------------------|-------------------------------------|------------------------------------|-----------------------------------|---------------------------------------|
| DEA1                  | Maximum       | 37 765 S                         | 38 520 S                           | 39 291 S                            | 40 076 S                           | 40 878 S                          | 41 696 S                              |
|                       | Minimum       | 25 177                           | 25 680                             | 26 194                              | 26 718                             | 27 252                            | 27 797                                |
| CEA1                  | Maximum       | 33 719                           | 34 394                             | 35 081                              | 35 783                             | 36 498                            | 37 229                                |
|                       | Minimum       | 22 479                           | 22 929                             | 23 387                              | 23 855                             | 24 332                            | 24 819                                |

**TABLE IV****FULL-TIME SENIOR STAFF ADULT EDUCATION CENTRES OF SCHOOL  
BOARDS****Salary scales readjusted on 30 June 1979**

| <i>Classification</i>              | <i>Salary</i> | <i>Class I</i><br>7 000 — 9 999<br><i>G-H/I</i> | <i>Class II</i><br>10 000 — 15 999<br><i>G-H/I</i> | <i>Class III</i><br>16 000 — 23 999<br><i>G-H/I</i> | <i>Class IV</i><br>24 000 — 35 999<br><i>G-H/I</i> | <i>Class V</i><br>36 000 — 53 999<br><i>G-H/I</i> | <i>Class VI</i><br>54 000<br>and +<br><i>G-H/I</i> |
|------------------------------------|---------------|---|--|---|--|---|--|
| <b>Centre director (full-time)</b> |               |   |  |   |  |   |  |
| <b>AECD</b>                        | Maximum       | 30 103 \$                                       | 31 607 \$  | 33 189 \$   | 34 789 \$  | 36 375 \$   | 38 037 \$  |
|                                    | Minimum       | 20 069  | 21 071   | 22 126  | 23 193   | 24 250  | 25 358   |

| <i>Classification</i>                        | <i>Salary</i> | <i>Class I</i><br>22 000 — 33 999<br><i>G-H/I</i> | <i>Class II</i><br>34 000 — 53 999<br><i>G-H/I</i> | <i>Class III</i><br>54 000 and +<br><i>G-H/I</i> |
|--|---------------|---|--|--|
| <b>Assistant centre director (full-time)</b> |               |   |  |  |
| <b>AAECD</b>                                 | Maximum       | 30 103 \$   | 31 607 \$  | 33 189 \$  |
|  | Minimum       | 20 069  | 21 071   | 22 126   |

TABLE V

## SCHOOL ADMINISTRATIVE STAFF

Salary scales readjusted on 30 June 1979

| <i>Classification</i>                   | <i>Salary</i> | <i>Class I</i><br>499 and —   | <i>Class II</i><br>500 — 1 099   | <i>Class III</i><br>1 100 — 1 999 | <i>Class IV</i><br>2 000 — 3 199 | <i>Class V</i><br>3 200 and more |
|---|---------------|-------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| Elementary school principal (P)         | Maximum       | 32 308 S                      | 33 926 S                         | 35 484 S                          | N.A.                             | N.A.                             |
|   | Minimum       | 21 539                        | 22 617                           | 23 656                            |                                  |                                  |
| Secondary school principal (P)          | Maximum       | 33 267                        | 34 885                           | 38 062                            | 39 715 S                         | 41 413 S                         |
|   | Minimum       | 22 178                        | 23 256                           | 25 375                            | 26 477                           | 27 609                           |
| Elementary school vice-principal (V.P.) | Maximum       | 30 881 S                      |                                  |                                   |                                  |                                  |
|   | Minimum       | Single class 20 587           |                                  |                                   |                                  |                                  |
| Secondary school vice-principal (V.P.)  | Maximum       | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and +   |                                  |                                  |
|   |               | 30 881 S                      | 32 487 S                         | 34 885 S                          |                                  |                                  |
|   |               | 20 587                        | 21 658                           | 23 256                            |                                  |                                  |

TABLE VI

## SCHOOL ADMINISTRATIVE STAFF

Salary scales readjusted on 30 June 1979

| <i>Classification</i>                   | <i>Salary</i> | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and + |
|---|---------------|-------------------------------|----------------------------------|---------------------------------|
| Secondary school vice-principal (V.P.I) | Maximum       | N.A.                          | 34 106 S                         | 37 343 S                        |
|   | Minimum       |                               | 22 737                           | 24 895                          |
| Secondary school vice-principal (V.P.I) | Maximum       | Single class 30 881           |                                  |                                 |
|   | Minimum       | 20 587                        |                                  |                                 |

TABLE VII

**SENIOR STAFF OF SCHOOL BOARDS PROVIDING ELEMENTARY  
INSTRUCTION ONLY**  
Salary scales 1979-1980

| Classification | Salary  | Class I        | Class II      | Class III     | Class IV       | Class V      |
|----------------|---------|----------------|---------------|---------------|----------------|--------------|
|                |         | 1 499 and less | 1 500 — 2 999 | 3 000 — 6 999 | 7 000 — 11 999 | 12 000 and + |
| D1             | Maximum | 36 020 \$      | 38 902 \$     | 41 625 \$     | 42 458 \$      | 43 306 \$    |
|                | Minimum | 24 014         | 25 935        | 27 750        | 28 305         | 28 872       |
| D2             | Maximum | 34 600         | 37 368        | 39 984        | 40 783         | 41 598       |
|                | Minimum | 23 066         | 24 913        | 26 656        | 27 189         | 27 732       |
| D3             | Maximum | 31 106         | 33 595        | 35 947        | 36 666         | 37 399       |
|                | Minimum | 20 738         | 22 396        | 23 964        | 24 443         | 24 932       |
| C1             | Maximum |                |               | 37 165        | 37 908         | 38 667       |
|                | Minimum |                |               | 24 777        | 25 272         | 25 778       |
| C2             | Maximum |                |               | 35 699        | 36 413         | 37 142       |
|                | Minimum |                |               | 23 800        | 24 276         | 24 761       |

**TABLE VIII**

**SENIOR STAFF OF REGIONAL SCHOOL BOARDS OR OF SCHOOL BOARDS  
PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
**Salary scales 1979-1980**

| Classification | Salary  | Class I        | Class II       | Class III       | Class IV        | Class V      |
|----------------|---------|----------------|----------------|-----------------|-----------------|--------------|
|                |         | 6 999 and less | 7 000 — 11 999 | 12 000 — 17 999 | 18 000 — 24 999 | 25 000 and + |
| D1             | Maximum | 42 041 \$      | 42 881 \$      | 43 739 \$       | 44 615 \$       | 45 507 \$    |
|                | Minimum | 28 028         | 28 588         | 29 160          | 29 743          | 30 338       |
| D2             | Maximum | 40 384         | 41 192         | 42 016          | 42 856          | 43 713       |
|                | Minimum | 26 922         | 27 462         | 28 010          | 28 570          | 29 141       |
| D3             | Maximum | 36 306         | 37 033         | 37 773          | 38 529          | 39 299       |
|                | Minimum | 24 204         | 24 688         | 25 181          | 25 685          | 26 199       |
| C1             | Maximum | 37 537         | 38 288         | 39 053          | 39 835          | 40 631       |
|                | Minimum | 25 024         | 25 525         | 26 035          | 26 556          | 27 087       |
| C2             | Maximum | 36 057         | 36 778         | 37 513          | 38 263          | 39 028       |
|                | Minimum | 24 038         | 24 519         | 25 009          | 25 509          | 26 019       |

**TABLE IX**

**SENIOR STAFF OR ADULT EDUCATION SERVICES OF SCHOOL BOARDS**  
**Salary scales 1979-1980**

| Classification | Salary  | Class I        | Class II        | Class III       | Class IV        | Class V         | Class VI        |
|----------------|---------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                |         | 9 999 and less | 10 000 — 19 999 | 20 000 — 34 999 | 35 000 — 54 999 | 55 000 — 79 999 | 80 000 and more |
| DEA1           | Maximum | 40 409 \$      | 41 216 \$       | 42 041 \$       | 42 881 \$       | 43 739 \$       | 44 615 \$       |
|                | Minimum | 26 939         | 27 478          | 28 028          | 28 588          | 29 160          | 29 743          |
| CEA1           | Maximum | 36 079         | 36 802          | 37 537          | 38 288          | 39 053          | 39 835          |
|                | Minimum | 24 053         | 24 534          | 25 024          | 25 525          | 26 035          | 26 556          |

TABLE X

**FULL-TIME SENIOR STAFF OF ADULT EDUCATION CENTRES OF SCHOOL  
BOARDS**  
Salary scales 1979-1980

| <i>Classification</i>       | <i>Salary</i> | <i>Class I</i><br>7 000 — 9 999<br><i>G-H/I</i> | <i>Class II</i><br>10 000 — 15 999<br><i>G-H/I</i> | <i>Class III</i><br>16 000 — 23 999<br><i>G-H/I</i> | <i>Class IV</i><br>24 000 — 35 999<br><i>G-H/I</i> | <i>Class V</i><br>36 000 — 53 999<br><i>G-H/I</i> | <i>Class VI</i><br>54 000<br>and more<br><i>G-H/I</i> |
|-----------------------------|---------------|---|--|---|--|---|---|
| Centre director (full-time) |               |   |  |   |  |   |   |
| AECD                        | Maximum       | 32 210 S  | 33 819 S   | 35 512 S  | 37 224 S   | 38 921 S  | 40 700 S  |
|                             | Minimum       | 21 474  | 22 546   | 23 675  | 24 817   | 25 948  | 27 133  |

| <i>Classification</i>                 | <i>Salary</i> | <i>Class I</i><br>22 000 — 33 999<br><i>G-H/I</i> | <i>Class II</i><br>34 000 — 53 999<br><i>G-H/I</i> | <i>Class III</i><br>54 000 and more<br><i>G-H/I</i> |
|---------------------------------------|---------------|---|--|---|
| Assistant centre director (full-time) |               |   |  |   |
| AAECD                                 | Maximum       | 32 210 S  | 33 819 S   | 35 512 S  |
|                                       | Minimum       | 21 474  | 22 546   | 23 675  |



**TABLE XI**
**MANAGEMENT STAFF OF SCHOOL BOARDS PROVIDING ELEMENTARY  
INSTRUCTION ONLY**  
**Salary scales 1979-1980**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br><i>1 499 and less</i> | <i>Class II</i><br><i>1 500 — 2 999</i> | <i>Class III</i><br><i>3 000 — 6 999</i> | <i>Class IV</i><br><i>7 000 — 11 999</i> | <i>Class V</i><br><i>12 000 and more</i> |
|-----------------------|---------------|---|---|--|--|--|
| R-1                   | Maximum       | N.A.                                    | 26 359 S                                | 27 707 S                                 | 29 118 S                                 | N.A.                                     |
|                       | Minimum       |   | 19 690                                  | 20 652                                   | 21 678                                   |  |
| R-4                   | Maximum       | N.A.                                    | N.A.                                    | N.A.                                     | 25 269                                   | 26 488 S                                 |
|                       | Minimum       |   |   |  | 18 215                                   | 19 112                                   |
| R-5                   | Maximum       | N.A.                                    | N.A.                                    | N.A.                                     | 23 409                                   | 24 564                                   |
|                       | Minimum       |   |   |  | 18 086                                   | 18 984                                   |
| CO-3                  | Maximum       | <i>Class I</i>                          |   | <i>Class II</i>                          |  |  |
|                       |               | <i>200 000 sq. ft to 399 999 sq. ft</i> |   | <i>400 000 sq. ft and more</i>           |  |  |
|                       |               | 19 860 S                                |   | 21 250 S                                 |  |  |
| CO-2                  | Maximum       | Single class                            |   | 23 480 S                                 |  |  |
|                       | Minimum       |   |   | 19 567                                   |  |  |
| CO-5                  | Maximum       | Single class                            |   | 22 394                                   |  |  |
|                       | Minimum       |   |   | 17 208                                   |  |  |
| CO-6                  | Maximum       | Single class                            |   | 18 883                                   |  |  |
|                       | Minimum       |   |   | 13 977                                   |  |  |

TABLE XII

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS AND OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
Salary scales 1979-1980

| Classification | Salary  | Class I                    | Class II       | Class III       | Class IV        | Class V         |
|----------------|---------|----------------------------|----------------|-----------------|-----------------|-----------------|
|                |         | 3 000 — 6 999              | 7 000 — 11 999 | 12 000 — 17 999 | 18 000 — 24 999 | 25 000 and more |
| R-1            | Maximum | 28 476 S                   | 29 887 S       | 31 363 S        | N.A.            | N.A.            |
|                | Minimum | 21 229                     | 22 319         | 23 409          |                 |                 |
| R-4            | Maximum | N.A.                       | 25 911         | 27 194          | 28 604 S        | 30 016 S        |
|                | Minimum |                            | 18 664         | 19 626          | 20 588          | 22 703          |
| R-5            | Maximum | 22 897                     | 24 051         | 25 205          | 26 488          | 27 835          |
|                | Minimum | 17 574                     | 18 471         | 19 369          | 20 390          | 21 357          |
| CO-4           | Maximum | N.A.                       | N.A.           | N.A.            | 21 674          | 22 758          |
|                | Minimum |                            |                |                 | 17 451          | 18 322          |
|                |         | Class (pupils transported) |                |                 |                 |                 |
|                |         | Class I                    | Class II       | Class III       | Class IV        | Class V         |
|                |         | 3 000 — 6 999              | 7 000 — 11 999 | 12 000 — 17 999 | 18 000 — 24 999 | 25 000 and more |
| R-2            | Maximum | 27 001 S                   | 28 348 S       | 29 759 S        | 31 234 S        | 32 837 S        |
|                | Minimum | 18 022                     | 18 920         | 19 817          | 20 845          | 21 871          |
| CO-1           | Maximum | N.A.                       | 21 406         | 22 476          | 23 601          | 24 781          |
|                | Minimum |                            | 17 209         | 18 070          | 18 973          | 19 922          |

TABLE XII (con't)

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS AND OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
Salary scales 1979-1980

| Classification | Salary  | Classes                      |  |  |
|----------------|---------|------------------------------|--|--|
| CO-3           | Maximum | Class I                      |  | Class II   |
|                |         | 200 000 to 399 999 sq. ft    |  | 400 000 sq. ft or more                             |
|                | Minimum | 19 860 S                     |  | 21 250 S   |
|                |         | 16 549                       |  | 17 706   |
| CO-2           | Maximum | Single class 23 480 S        |  |  |
|                | Minimum | 19 567                       |  |  |
| R-6            | Maximum | Class I                      |  | Class II   |
|                |         | 5 999 meals per day and less |  | 6 000 or more meals per day                        |
|                | Minimum | 25 847 S                     |  | 29 695 S   |
|                |         | 18 150                       |  | 20 845   |
| R-7            | Maximum | Class I                      | Class II<br>250 — 499 beds<br>or athletic centre | Class III<br>500 beds or more<br>or sports complex |
|                |         | 22 512 S                     | 24 821 S   | 27 258 S   |
|                | Minimum | 17 317                       | 19 048   | 20 972   |
|                |         | CO-5                         | Maximum  | Single class 22 394                                |
|                | Minimum | 17 208                       |  |  |

**TABLE XII (con't)**

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS AND OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
**Salary scales 1979-1980**

| <i>Classification</i> | <i>Salary</i> | <i>Class</i>                    |                                  |                                    |
|-----------------------|---------------|---------------------------------|----------------------------------|------------------------------------|
| CO-6                  | Maximum       | Single class                    | 18 883 \$                        |                                    |
|                       | Minimum       |                                 | 13 977                           |                                    |
| CO-7                  | Maximum       | Single class                    | 18 244                           |                                    |
|                       | Minimum       |                                 | 15 204                           |                                    |
|                       |               | <i>Class I</i><br>1 200 — 1 999 | <i>Class II</i><br>2 000 — 3 199 | <i>Class III</i><br>3 200 and more |
| R-3                   | Maximum       | 24 115 \$                       | 26 488 \$                        | 29 118 \$                          |
|                       | Minimum       | 18 407                          | 20 203                           | 22 255                             |

**TABLE XIII**

**SUPERVISOR OF CONSTRUCTION WORK**  
**Salary scales 1979-1980**

Work week: 35 h

| <i>Class</i> | <i>Grade</i> | <i>Annual salary</i><br>79-07-01 (1) |
|--------------|--------------|--------------------------------------|
| II           | 1            | 16 070 \$                            |
|              | 2            | 16 713                               |
|              | 3            | 17 381                               |
|              | 4            | 18 077                               |
|              | 5            | 18 798                               |
|              | 6            | 19 551                               |
|              | 7            | 20 332                               |
| I            | 1            | 24 069                               |
|              | 2            | 25 033                               |
|              | 3            | 26 033                               |
|              | 4            | 27 075                               |
|              | 5            | 28 158                               |
|              | 6            | 29 285                               |
|              | 7            | 30 456                               |

(1) Plus a sum of 15% on every rate of pay to cover fringe benefits

TABLE XIV

## SCHOOL ADMINISTRATIVE STAFF

Salary scales 1979-1980

| <i>Classification</i>                   | <i>Salary</i> | <i>Class I</i><br>499 and —   | <i>Class II</i><br>500 — 1 099   | <i>Class III</i><br>1 100 — 1 999 | <i>Class IV</i><br>2 000 — 3 199 | <i>Class V</i><br>3 200 and more |
|---|---------------|-------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| Elementary school principal (P)         | Maximum       | 34 570 S                      | 36 301 S                         | 37 968 S                          | N.A.                             | N.A.                             |
|   | Minimum       | 23 047                        | 24 200                           | 25 312                            |                                  |                                  |
| Secondary school principal (P)          | Maximum       | 35 596                        | 37 327                           | 40 726                            | 42 495 S                         | 44 312 S                         |
|   | Minimum       | 23 730                        | 24 884                           | 27 151                            | 28 330                           | 29 542                           |
| Elementary school vice-principal (V.P.) | Maximum       | 33 043 S                      |                                  |                                   |                                  |                                  |
|   | Minimum       | Single class 22 028           |                                  |                                   |                                  |                                  |
|   |               | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and +   |                                  |                                  |
| Secondary school vice-principal (V.P.)  | Maximum       | 33 043 S                      | 34 761 S                         | 37 327 S                          |                                  |                                  |
|   | Minimum       | 22 028                        | 23 174                           | 24 884                            |                                  |                                  |

TABLE XV

## SCHOOL ADMINISTRATIVE STAFF

Salary scales 1979-1980

| <i>Classification</i>                      | <i>Salary</i> | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and + |
|--|---------------|-------------------------------|----------------------------------|---------------------------------|
| Vice-principal of secondary school (V.P.1) | Maximum       | N.A.                          | 36 493 S                         | 39 957 S                        |
|  | Minimum       |                               | 24 329                           | 26 638                          |
| Vice-principal of secondary school (V.P.2) | Maximum       | Single class 33 043           |                                  |                                 |
|  | Minimum       | 22 028                        |                                  |                                 |

TABLE XVI

**SENIOR STAFF OF SCHOOL BOARDS PROVIDING ELEMENTARY  
INSTRUCTION ONLY**  
Salary scales 1980-1981

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br><i>1 499 and less</i> | <i>Class II</i><br><i>1 500 — 2 999</i> | <i>Class III</i><br><i>3 000 — 6 999</i> | <i>Class IV</i><br><i>7 000 — 11 999</i> | <i>Class V</i><br><i>12 000 and +</i> |
|-----------------------|---------------|---|---|--|--|---------------------------------------|
| D1                    | Maximum       | 38 541 S                                | 41 625 S                                | 44 539 S                                 | 45 430 S                                 | 46 337 S                              |
|                       | Minimum       | 25 695                                  | 27 750                                  | 29 693                                   | 30 286                                   | 30 893                                |
| D2                    | Maximum       | 37 022                                  | 39 984                                  | 42 783                                   | 43 638                                   | 44 510                                |
|                       | Minimum       | 24 681                                  | 26 656                                  | 28 522                                   | 29 092                                   | 29 673                                |
| D3                    | Maximum       | 33 283                                  | 35 947                                  | 38 463                                   | 39 233                                   | 40 017                                |
|                       | Minimum       | 22 190                                  | 23 964                                  | 25 641                                   | 26 154                                   | 26 677                                |
| C1                    | Maximum       |   |   | 39 767                                   | 40 562                                   | 41 374                                |
|                       | Minimum       |   |   | 26 511                                   | 27 041                                   | 27 582                                |
| C2                    | Maximum       |   |   | 38 198                                   | 38 962                                   | 39 742                                |
|                       | Minimum       |   |   | 25 466                                   | 25 975                                   | 26 494                                |

**TABLE XVII**

**SENIOR STAFF OF REGIONAL SCHOOL BOARDS OR SCHOOL BOARDS  
PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
**Salary scales 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br>6 999 and — | <i>Class II</i><br>7 000 — 11 999 | <i>Class III</i><br>12 000 — 17 999 | <i>Class IV</i><br>18 000 — 24 999 | <i>Class V</i><br>25 000 and + |
|-----------------------|---------------|-------------------------------|-----------------------------------|-------------------------------------|------------------------------------|--------------------------------|
| D1                    | Maximum       | 44 984 \$                     | 45 883 \$                         | 46 801 \$                           | 47 738 \$                          | 48 692 \$                      |
|                       | Minimum       | 29 990                        | 30 589                            | 31 201                              | 31 825                             | 32 462                         |
| D2                    | Maximum       | 43 211                        | 44 075                            | 44 957                              | 45 856                             | 46 773                         |
|                       | Minimum       | 28 807                        | 29 384                            | 29 971                              | 30 570                             | 31 181                         |
| D3                    | Maximum       | 38 847                        | 39 625                            | 40 417                              | 41 226                             | 42 050                         |
|                       | Minimum       | 25 898                        | 26 416                            | 26 944                              | 27 483                             | 28 033                         |
| C1                    | Maximum       | 40 165                        | 40 968                            | 41 787                              | 42 623                             | 43 475                         |
|                       | Minimum       | 26 776                        | 27 312                            | 27 857                              | 28 415                             | 28 983                         |
| C2                    | Maximum       | 38 581                        | 39 352                            | 40 139                              | 40 941                             | 41 760                         |
|                       | Minimum       | 25 721                        | 26 235                            | 26 760                              | 27 295                             | 27 840                         |

**TABLE XVIII**

**SENIOR STAFF OF ADULT EDUCATION SERVICES OF SCHOOL BOARDS**  
**Salary scales 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br>9 999<br>and — | <i>Class II</i><br>10 000 — 19 999 | <i>Class III</i><br>20 000 — 34 999 | <i>Class IV</i><br>35 000 — 54 999 | <i>Class V</i><br>55 000 — 79 999 | <i>Class VI</i><br>80 000<br>and more |
|-----------------------|---------------|----------------------------------|------------------------------------|-------------------------------------|------------------------------------|-----------------------------------|---------------------------------------|
| DEA1                  | Maximum       | 43 238 \$                        | 44 101 \$                          | 44 984 \$                           | 45 883 \$                          | 46 801 \$                         | 47 738 \$                             |
|                       | Minimum       | 28 825                           | 29 401                             | 29 990                              | 30 589                             | 31 201                            | 31 825                                |
| CEA1                  | Maximum       | 38 605                           | 39 378                             | 40 165                              | 40 968                             | 41 787                            | 42 623                                |
|                       | Minimum       | 25 737                           | 26 251                             | 26 776                              | 27 312                             | 27 857                            | 28 415                                |

**TABLE XIX**

**FULL-TIME SENIOR STAFF OF ADULT EDUCATION CENTRES OF SCHOOL  
BOARDS**  
**Salary scales 1980-1981**

| <i>Classification</i>                         | <i>Salary</i> | <i>Class I</i> | <i>Class II</i> | <i>Class III</i> | <i>Class IV</i> | <i>Class V</i>  | <i>Class VI</i> |
|---|---------------|----------------|-----------------|------------------|-----------------|-----------------|-----------------|
|   |               | 7 000 — 9 999  | 10 000 — 15 999 | 16 000 — 23 999  | 24 000 — 35 999 | 36 000 — 53 999 | 54 000 and +    |
|   |               | <i>G-H/I</i>   | <i>G-H/I</i>    | <i>G-H/I</i>     | <i>G-H/I</i>    | <i>G-H/I</i>    | <i>G-H/I</i>    |
| Centre<br>director<br>(full-time)<br><br>AECD | Maximum       | 34 465 \$      | 36 186 \$       | 37 998 \$        | 39 830 \$       | 41 645 \$       | 43 549 \$       |
|   | Minimum       | 22 977         | 24 124          | 25 332           | 26 554          | 27 764          | 29 032          |

| <i>Classification</i>                                       | <i>Salary</i> | <i>Class I</i>  | <i>Class II</i> | <i>Class III</i> |
|---|---------------|-----------------|-----------------|------------------|
|   |               | 22 000 — 33 999 | 34 000 — 53 999 | 54 000 and +     |
|   |               | <i>G-H/I</i>    | <i>G-H/I</i>    | <i>G-H/I</i>     |
| Assistant<br>centre<br>director<br>(full-time)<br><br>AAECD | Maximum       | 34 465 \$       | 36 186 \$       | 37 998 \$        |
|   | Minimum       | 22 977          | 24 124          | 25 332           |



TABLE XX

**MANAGEMENT STAFF OF SCHOOL BOARDS PROVIDING ELEMENTARY  
INSTRUCTION ONLY**  
**Salary scales 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Class I</i><br><i>1 499 and less</i> | <i>Class II</i><br><i>1 500 — 2 999</i> | <i>Class III</i><br><i>3 000 — 6 999</i> | <i>Class IV</i><br><i>7 000 — 11 999</i> | <i>Class V</i><br><i>12 000 and more</i> |
|-----------------------|---------------|---|---|--|--|--|
| R-1                   | Maximum       | N.A.                                    | 28 204 \$                               | 29 646 \$                                | 31 156 \$                                | N.A.                                     |
|                       | Minimum       |   | 21 068                                  | 22 098                                   | 23 195                                   |  |
| R-4                   | Maximum       | N.A.                                    | N.A.                                    | N.A.                                     | 27 038                                   | 28 342 \$                                |
|                       | Minimum       |   |   |  | 19 490                                   | 20 450                                   |
| R-5                   | Maximum       | N.A.                                    | N.A.                                    | N.A.                                     | 25 048                                   | 26 283                                   |
|                       | Minimum       |   |   |  | 19 352                                   | 20 313                                   |
| CO-3                  | Maximum       | <i>Class I</i>                          |   | <i>Class II</i>                          |  |  |
|                       |               | <i>200 000 sq. ft to 399 999 sq. ft</i> |   | <i>400 000 sq. ft or more</i>            |  |  |
|                       |               | 21 747 \$                               |   | 23 269 \$                                |  |  |
|                       | Minimum       | 18 121                                  |   | 19 388                                   |  |  |
| CO-2                  | Maximum       | Single class                            |   |  |  | 25 711                                   |
|                       | Minimum       |   |   |  |  | 21 426                                   |
| CO-5                  | Maximum       | Single class                            |   |  |  | 24 521                                   |
|                       | Minimum       |   |   |  |  | 18 843                                   |
| CO-6                  | Maximum       | Single class                            |   |  |  | 20 677                                   |
|                       | Minimum       |   |   |  |  | 15 305                                   |

TABLE XXI

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS OR OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
Salary scales 1980-1981

| Classification | Salary  | Class I                        | Class II       | Class III       | Class IV        | Class V         |
|----------------|---------|--------------------------------|----------------|-----------------|-----------------|-----------------|
|                |         | 3 000 — 6 999                  | 7 000 — 11 999 | 12 000 — 17 999 | 18 000 — 24 999 | 25 000 and more |
| R-1            | Maximum | 30 469 \$                      | 31 979 \$      | 33 558 \$       | N.A.            | N.A.            |
|                | Minimum | 22 715                         | 23 881         | 25 048          |                 |                 |
| R-4            | Maximum | N.A.                           | 27 725         | 29 098          | 30 606 \$       | 32 117 \$       |
|                | Minimum |                                | 19 970         | 21 000          | 22 029          | 24 292          |
| R-5            | Maximum | 24 500                         | 25 735         | 26 969          | 28 342          | 29 783          |
|                | Minimum | 18 804                         | 19 764         | 20 725          | 21 817          | 22 852          |
| CO-4           | Maximum | N.A.                           | N.A.           | N.A.            | 23 733          | 24 920          |
|                | Minimum |                                |                |                 | 19 109          | 20 063          |
|                |         | Classes (students transported) |                |                 |                 |                 |
|                |         | Class I                        | Class II       | Class III       | Class IV        | Class V         |
|                |         | 3 000 — 6 999                  | 7 000 — 11 999 | 12 000 — 17 999 | 18 000 — 24 999 | 25 000 and more |
| R-2            | Maximum | 28 891 \$                      | 30 332 \$      | 31 842 \$       | 33 420 \$       | 35 136 \$       |
|                | Minimum | 19 284                         | 20 244         | 21 204          | 22 304          | 23 402          |
| CO-1           | Maximum | N.A.                           | 23 440         | 24 611          | 25 843          | 27 135          |
|                | Minimum |                                | 18 844         | 19 787          | 20 775          | 21 815          |

TABLE XXI (con't)

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS OR OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
**Salary scales 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Classes</i>                      |   |   |
|-----------------------|---------------|-------------------------------------|---|---|
| CO-3                  | Maximum       | <i>Class I</i>                      |   | <i>Class II</i>   |
|                       |               | <i>200 000 to 399 999 sq. ft</i>    |   | <i>400 000 sq. ft and more</i>  |
|                       | Minimum       | 21 747 \$                           |   | 23 269 \$   |
|                       |               | 18 121                              |   | 19 388  |
| CO-2                  | Maximum       | 25 711 \$                           |   |   |
|                       | Minimum       | Single class<br>21 426              |   |   |
| R-6                   | Maximum       | <i>Class I</i>                      |   | <i>Class II</i>   |
|                       |               | <i>5 999 meals per day and less</i> |   | <i>6 000 and more meals per day</i>                                     |
|                       | Minimum       | 27 656 \$                           |   | 31 774 \$   |
|                       |               | 19 421                              |   | 22 304  |
| R-7                   | Maximum       | <i>Class I</i>                      | <i>Class II</i><br><i>250 — 499 beds</i><br><i>or athletic centre</i> | <i>Class III</i><br><i>500 beds or more</i><br><i>or sports complex</i> |
|                       |               | 24 088 \$                           | 26 558 \$   | 29 166 \$   |
|                       | Minimum       | 18 529                              | 20 381  | 22 440  |
|                       |               |                                     |   |   |
| CO-5                  | Maximum       | Single class<br>24 521              |   |   |
|                       | Minimum       | 18 843                              |   |   |

TABLE XXI (con't)

**MANAGEMENT STAFF OF REGIONAL SCHOOL BOARDS OR OF SCHOOL  
BOARDS PROVIDING ELEMENTARY AND SECONDARY INSTRUCTION**  
Salary scales 1980-1981

| <i>Classification</i> | <i>Salary</i> | <i>Classes</i>                  |                                  |                                    |
|-----------------------|---------------|---------------------------------|----------------------------------|------------------------------------|
| CO-6                  | Maximum       | 20 677 S                        |                                  |                                    |
|                       | Minimum       | Single class<br>15 305          |                                  |                                    |
| CO-7                  | Maximum       | 19 977                          |                                  |                                    |
|                       | Minimum       | Single class<br>16 648          |                                  |                                    |
|                       |               | <i>Class I</i><br>1 200 — 1 999 | <i>Class II</i><br>2 000 — 3 199 | <i>Class III</i><br>3 200 and more |
| R-3                   | Maximum       | 25 803 S                        | 28 342 S                         | 31 156 S                           |
|                       | Minimum       | 19 695                          | 21 617                           | 23 813                             |

TABLE XXII

**SUPERVISOR OF  
CONSTRUCTION WORK**  
Salary scales 1980-1981

Work week: 35 h

| <i>Class</i> | <i>Grade</i> | <i>Annual salaries</i> |
|--------------|--------------|------------------------|
|              |              | 80-07-01 (1)           |
| II           | 1            | 17 195 S               |
|              | 2            | 17 883                 |
|              | 3            | 18 598                 |
|              | 4            | 19 342                 |
|              | 5            | 20 114                 |
|              | 6            | 20 920                 |
|              | 7            | 21 755                 |
| I            | 1            | 25 754                 |
|              | 2            | 26 785                 |
|              | 3            | 27 855                 |
|              | 4            | 28 970                 |
|              | 5            | 30 129                 |
|              | 6            | 31 335                 |
|              | 7            | 32 588                 |

(1) Plus a sum of 15% on every rate of pay to cover fringe  
benefits

TABLE XXIII

## SCHOOL ADMINISTRATIVE STAFF

Salary scales 1980-1981

| <i>Classification</i>                   | <i>Salary</i> | <i>Class I</i><br>499 and -   | <i>Class II</i><br>500 — 1 099   | <i>Class III</i><br>1 100 — 1 999 | <i>Class IV</i><br>2 000 — 3 199 | <i>Class V</i><br>3 200 and more |
|---|---------------|-------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| Elementary school principal (P)         | Maximum       | 36 990 \$                     | 38 842 \$                        | 40 626 \$                         | N.A.                             | N.A.                             |
|   | Minimum       | 24 660                        | 25 894                           | 27 084                            |                                  |                                  |
| Secondary school principal (P)          | Maximum       | 38 088                        | 39 940                           | 43 577                            | 45 470 \$                        | 47 414 \$                        |
|   | Minimum       | 25 391                        | 26 626                           | 29 052                            | 30 313                           | 31 610                           |
| Elementary school vice-principal (V.P.) | Maximum       | 35 356                        |                                  |                                   |                                  |                                  |
|   | Minimum       | Single class 23 570           |                                  |                                   |                                  |                                  |
| Secondary school vice-principal (V.P.)  |               | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and +   |                                  |                                  |
|   |               | 35 356 \$                     | 37 194 \$                        | 39 940 \$                         |                                  |                                  |
|   | Maximum       |                               |                                  |                                   |                                  |                                  |
|   | Minimum       | 23 570                        | 24 796                           | 26 626                            |                                  |                                  |

TABLE XXIV

## SCHOOL ADMINISTRATIVE STAFF

Salary scales 1980-1981

| <i>Classification</i>                    | <i>Salary</i> | <i>Class I</i><br>500 — 1 099 | <i>Class II</i><br>1 100 — 1 999 | <i>Class III</i><br>2 000 and + |
|--|---------------|-------------------------------|----------------------------------|---------------------------------|
| Secondary school vice-principal (V.P.1)  | Maximum       | N.A.                          | 39 048 \$                        | 42 754 \$                       |
|  | Minimum       |                               | 26 032                           | 28 503                          |
| Secondary school vice-principal (V.P. 2) | Maximum       | 35 356                        |                                  |                                 |
|  | Minimum       | Single class 23 570           |                                  |                                 |

**SCHEDULE 4**

(ss. 191 and 376)

**REGIONAL DISPARITY ALLOWANCES****DIVISION I****GENERAL PROVISIONS**

**1. Definitions :** For the purposes of this Schedule, the following terms mean :

(a) “dependent” : a dependent within the meaning of the Taxation Act (R.S.Q., c. I-3) provided that he resides with the person. However, for the purposes of this Schedule, his status as a dependent does not change where the person’s spouse derives income from employment.

A child’s status as a dependent does not change where, because no public secondary school exists in the locality where the person resides, the child must attend a public secondary school in another locality ;

(b) “point of origin” : domicile in Québec or main residence in Québec at the time of hiring. The point of origin, however, may be changed through agreement between the person and the board ;

(c) “sector I” : the school municipalities of Chapais-Chibougamau, Joutel-Matagami, Quévillon, Lac Témiscamingue and the locality of Waswanipi ;

(d) “sector II” : the school municipalities of Gagnon, Fermont, Schefferville ;

the territory of the Côte-Nord, situated east of rivière Moisie and extending to Havre-Saint-Pierre inclusively ;

the school municipality of des Iles ;

(e) “sector III” : the territory situated north of 51° latitude including Radisson, Sakami, Keyano and Caniapiscau except for the school municipalities of Gagnon, Fermont, Schefferville ;

the territory of Parent, Sanmaur, Casey, Lac-Cooper and Clova ;

the territory east of Havre-Saint-Pierre, to the Labrador boundary, including île d’Anticosti.

**DIVISION II  
ALLOWANCE****§1. Northern allowances**

**2.** A person working in one of the sectors specified in section 1 of this Schedule receives a northern allowance as follows :

(a) for the period from 79-07-01 to 80-06-30 :

|            | <i>with<br/>depend-<br/>ent(s) :</i> | <i>without<br/>depend-<br/>ent :</i> |
|------------|--------------------------------------|--------------------------------------|
| sector I   | 3 289 \$                             | 2 300 \$                             |
| sector II  | 4 065                                | 2 710                                |
| sector III | 5 117                                | 3 198 ;                              |

(b) for the period from 80-07-01 to 82-12-31 : the amounts applicable to other staff categories of the board apply to senior and management staff.

**3.** The amount of northern allowance is adjusted in proportion to the duration of the person’s assignment on the board’s territory included in a sector described in section 1 of this Schedule.

**4.** Where both spouses work for the same board, or unless one spouse works for 2 different employers in the public and parapublic sectors, only one spouse is entitled to the allowance applicable to a person with one or more dependents, where one or more dependents other than the spouse exist. Where the spouse is the only dependent, each spouse is entitled to the allowance in the scale under the heading “without dependent” despite the definition of the term “dependent” in paragraph *a* of section 1 of this Schedule.

**§2. Moving expenses**

**5.** For any person recruited more than 50 kilometres from the locality to which he is assigned, provided that the locality is in one of the sectors described in section 1 of this Schedule, the board pays the following expenses :

(a) transportation costs for the person and his dependents ;

(b) the cost of transporting his personal belongings and those of his dependents, up to and including :

i. 228 kilograms per adult or child 12 years of age or older ;

- ii. 131 kilograms per child under 12 years of age ;
- (c) the cost of transporting his furniture, where applicable ;
- (d) the cost of transporting a motor vehicle, where applicable, by road, ship or train ;
- (e) furniture storage costs, where applicable.

These expenses are paid by the board to the point of origin and reimbursed upon the presentation of vouchers.

**6.** Where a person who is entitled to allowances prescribed in subparagraphs *b*, *c* and *d* of the first paragraph of section 5 of this Schedule decides not to avail himself of them immediately, either in whole or in part, he may avail himself thereof during the year following the date on which his assignment begins.

**7.** These expenses are payable provided that the person is not reimbursed therefor under another plan, such as the federal manpower mobility plan or pursuant to Chapter VII of the Regulation respecting the conditions of employment of senior and management staff of the school boards and regional school boards for Catholics (R.R.Q., c. I-14, r.6), and only in the following cases :

- (a) where the person is assigned for the first time ;
- (b) where the board cancels or does not renew the engagement ;
- (c) where a reassignment or transfer takes place upon the request of the board or of the person ;
- (d) where an engagement is cancelled or a person resigns ; for sectors I and II, the amount is reimbursed only proportionate to the time worked in relation to a 1-year reference period ;
- (e) where a person obtains a leave for study purposes ; in this case, the expenses prescribed in section 5 of this Schedule are also payable to a person whose point of origin is situated 50 kilometres or less from the locality where he performs his duties.

These expenses are paid by the board to the point of origin and reimbursed upon the presentation of vouchers.

### §3. Trips

**8.** A person recruited to work over 50 kilometres from the locality where he performs his duties is reimbursed by the board, provided that the trips take place in one of the sectors described in section 1 of this Schedule, for expenses incurred by the number of trips, as follows :

(a) for the New-Québec and Littoral School Boards and for the territory extending east of Havre-Saint-Pierre to the boundary of the Littoral School Board, including île d'Anticosti : 3 trips per year, for a person and his dependents to his place of domicile on being hired, unless he arrange differently with the board ;

(b) for the localities of Gagnon, Fermont, Schefferville : 3 trips to the road network, per year for a person and his dependents ;

(c) for other localities not linked to a provincial road network : one trip per year to the road network, where applicable, for a person and his dependents.

The expenses paid by the board under this Subdivision apply to the return trip to the point of origin and are reimbursed upon the presentation of vouchers.

### §4. Reimbursement of travel expenses

**9.** Upon the presentation of vouchers, a person is reimbursed by the board for travel expenses ( meals, taxi and accomodation where applicable), for himself and his dependents when he is hired or makes a trip provided for in Subdivision 3 of this Schedule, provided that the expenses are not paid for otherwise.

### §5. Death of a person

**10.** Where a person or one of his dependents dies, the cost of returning his remains is paid by the board.

### §6. Transport of food

**11.** A person in Radisson, Sakami, Keyano et Caniapiscau of sector III provided for in Division I of this Schedule who must supply himself with food is paid for the costs of transporting the food, up to and including the following masses :

- 727 kilograms per year per adult and per child 12 years of age or over ;
- 364 kilograms per year per child under 12 years of age.

This allowance is granted in accordance with one of the following methods :

(a) the board itself takes care of the transportation and directly assumes the cost thereof; or

(b) the board pays the person in allowance equivalent to the cost that would have been incurred in accordance with the first method.

#### §7. *Vehicles made available*

**12.** In all localities where privately-owned vehicles are forbidden, a vehicle may be made available to a person through agreement between the person and the board.

#### §8. *Housing*

**13.** The obligations and practices related to the providing of housing to a person by the board at the time of hiring still apply only in the areas where they already exist on 1 April 1981.

**14.** The cost of rent paid by a person who is entitled to housing in sector III provided for in Division I of this Schedule and in the localities of Gagnon, Fermont and Schefferville does not exceed the amount paid by the person on 30 June 1979.

#### §9. *Retention allowance*

**15.** Persons working in the school municipalities of Sept-Îles (including Clarke City) and Port Cartier keep the retention allowance equivalent to 8% of their annual salary.

The retention allowance is abolished where it existed elsewhere, on 1 April 1981.

#### §10. *Former provisions*

**16.** Allowances are renewed where, as a result of the enforcement of former provisions existing on the date on 1 April 1981, they exceed the allowances prescribed in this Schedule.

### SCHEDULE 5

(s.2)

### SPECIAL PLAN

#### No. 4

#### Commission des écoles catholiques de Montréal

#### 1979-1980 and 1980-1981

(1) Except for the provisions prescribed in this Schedule, the other provisions of the regulation apply to CECM staff.

(2) The rules concerning the establishment of the number of staff members are approved by the Minister.

(3) The classification of positions and classification plans applicable to the CECM are approved by the Minister.

(4) The staff salary scales for the 1979-1980 and 1980-1981 years appear in the following Tables.

**TABLE I**

#### DIRECTOR-GENERAL AND ASSISTANT DIRECTORS-GENERAL OF SPECIAL PLAN NO. 4

##### Salary scale 79-06-30

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| HC-0                  | Maximum       | 56 763 \$            |
|                       | Minimum       | 43 664               |
| HC-1                  | Maximum       | 49 821               |
|                       | Minimum       | 33 214               |

**TABLE II**

#### DIRECTOR-GENERAL AND ASSISTANT DIRECTORS-GENERAL OF SPECIAL PLAN NO. 4

##### Salary scale 1979-1980

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| HC-0                  | Maximum       | 62 155 \$            |
|                       | Minimum       | 47 812               |
| HC-1                  | Maximum       | 54 554               |
|                       | Minimum       | 36 369               |



**TABLE III****DIRECTOR-GENERAL AND  
ASSISTANT DIRECTORS-GENERAL  
OF SPECIAL PLAN NO. 4****Salary scale 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| HC-0                  | Maximum       | 68 060 S             |
|                       | Minimum       | 52 354               |
| HC-1                  | Maximum       | 59 737               |
|                       | Minimum       | 39 824               |

**TABLE IV****SENIOR STAFF  
OF SPECIAL PLAN NO. 4****Salary scale 79-06-30**

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| D-1                   | Maximum       | 47 725 S             |
|                       | Minimum       | 31 817               |
| D-2                   | Maximum       | 45 452               |
|                       | Minimum       | 30 301               |
| D-3                   | Maximum       | 43 963               |
|                       | Minimum       | 29 309               |
| C-1                   | Maximum       | 42 478               |
|                       | Minimum       | 28 319               |
| C-2                   | Maximum       | 40 627               |
|                       | Minimum       | 27 085               |
| C-3                   | Maximum       | 38 806               |
|                       | Minimum       | 25 871               |
| C-4                   | Maximum       | 36 341               |
|                       | Minimum       | 24 227               |

**TABLE V****SENIOR STAFF  
OF SPECIAL PLAN NO. 4****Salary scale 1979-1980**

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| D-1                   | Maximum       | 51 066 S             |
|                       | Minimum       | 34 044               |
| D-2                   | Maximum       | 48 634               |
|                       | Minimum       | 32 422               |
| D-3                   | Maximum       | 47 040               |
|                       | Minimum       | 31 360               |
| C-1                   | Maximum       | 45 451               |
|                       | Minimum       | 30 301               |
| C-2                   | Maximum       | 43 471               |
|                       | Minimum       | 28 981               |
| C-3                   | Maximum       | 41 522               |
|                       | Minimum       | 27 681               |
| C-4                   | Maximum       | 38 885               |
|                       | Minimum       | 25 923               |

**TABLE VI****SENIOR STAFF OF SPECIAL PLAN NO. 4****Salary scale 1980-1981**

| <i>Classification</i> | <i>Salary</i> | <i>Special Class</i> |
|-----------------------|---------------|----------------------|
| D-1                   | Maximum       | 54 641 S             |
|                       | Minimum       | 36 427               |
| D-2                   | Maximum       | 52 038               |
|                       | Minimum       | 34 692               |
| D-3                   | Maximum       | 50 333               |
|                       | Minimum       | 33 555               |
| C-1                   | Maximum       | 48 633               |
|                       | Minimum       | 32 422               |
| C-2                   | Maximum       | 46 514               |
|                       | Minimum       | 31 010               |
| C-3                   | Maximum       | 44 429               |
|                       | Minimum       | 29 619               |
| C-4                   | Maximum       | 41 607               |
|                       | Minimum       | 27 738               |

**TABLE VII****MANAGEMENT STAFF OF SPECIAL PLAN NO. 4****Salary scale 1979-1980**

| <i>Classification</i> |            | <i>Salary</i>  |                |
|-----------------------|------------|----------------|----------------|
|                       |            | <i>Minimum</i> | <i>Maximum</i> |
| R-3,                  | Class I *  | 18 407 S       | 24 115 S       |
|                       | Class II * | 20 203         | 26 488         |
|                       | Class III* | 22 255         | 29 118         |
| R-4,                  | Class S-1  | 25 513         | 31 076         |
| CO-1,                 | Class I *  | 16 390         | 20 387         |
| CO-2,                 | Class S-1  | 19 567         | 25 124         |
| CO-2,                 | Class S-2  | 20 448         | 25 711         |
| CO-2,                 | Class S-3  | 15 599         | 21 587         |
| CO-3,                 | Class II * | 17 706         | 21 250         |
| CO-4,                 | Class S-1  | 22 167         | 27 536         |
| CO-5                  | *          | 17 208         | 22 394         |
| CO-5,                 | Class S-1  | 19 879         | 23 513         |
| CO-5,                 | Class S-2  | 18 614         | 25 021         |
| CO-5,                 | Class S-3  | 21 068         | 29 273         |
| CO-6,                 | Class S-1  | 17 739         | 27 606         |
| CO-6,                 | Class S-2  | 13 749         | 17 487         |
| CO-7,                 | *          | 15 204         | 18 244         |

\* Salary scale of the general plan

**TABLE VIII**  
**MANAGEMENT STAFF OF SPECIAL PLAN NO. 4**

**Salary scale 1980-1981**

| <i>Classification</i> |  | <i>Salary</i>  |                |
|-----------------------|--|----------------|----------------|
|                       |  | <i>Minimum</i> | <i>Maximum</i> |
| R-3, Class I *        |  | 19 695 \$      | 25 803 \$      |
| Class II *            |  | 21 617         | 28 342         |
| Class III*            |  | 23 813         | 31 156         |
| R-4, Class S-1        |  | 27 299         | 33 251         |
| CO-1, Class I *       |  | 17 947         | 22 324         |
| CO-2, Class S-1       |  | 21 426         | 27 511         |
| CO-2, Class S-2       |  | 22 391         | 28 154         |
| CO-2, Class S-3       |  | 17 081         | 23 638         |
| CO-3, Class II *      |  | 19 388         | 23 269         |
| CO-4, Class S-1       |  | 24 273         | 30 152         |
| CO-5 *                |  | 18 843         | 24 521         |
| CO-5, Class S-1       |  | 21 768         | 25 747         |
| CO-5, Class S-2       |  | 20 382         | 27 398         |
| CO-5, Class S-3       |  | 23 069         | 32 054         |
| CO-6, Class S-1       |  | 19 424         | 30 229         |
| CO-6, Class S-2       |  | 15 055         | 19 148         |
| CO-7, *               |  | 16 648         | 19 977         |

\* Salary scale of the general plan

#### **SCHEDULE 6**

(s. 341)

#### **CLASSIFICATION PLAN FOR PERSONNEL OFFICERS**

**Nature of work :** The position of personnel officer is a professional position specifically involving participation in

carrying out programmes and administrative procedures related to personnel management, particularly in the areas of staff appointments, professional improvement programmes and labour relations.

**Qualifications required :** University degree in an appropriate area of specialization, in particular, administration, industrial relations or law.

**SCHEDULE 7**

(s. 351)

**SALARY SCALES FOR PERSONNEL OFFICERS**

| Class | Level | From<br>79-07-01<br>to 80-06-30 | From<br>80-07-01<br>to 81-06-30 |
|-------|-------|---------------------------------|---------------------------------|
|       |       |                                 |                                 |
| III   | 1     | 16 362 \$                       | 17 630 \$                       |
|       | 2     | 17 058                          | 18 356                          |
|       | 3     | 17 787                          | 19 116                          |
|       | 4     | 18 564                          | 19 925                          |
|       | 5     | 19 353                          | 20 746                          |
|       | 6     | 20 172                          | 21 598                          |
|       | 7     | 21 045                          | 22 506                          |
| II    | 1     | 22 386                          | 23 899                          |
|       | 2     | 23 366                          | 24 915                          |
|       | 3     | 24 393                          | 25 981                          |
|       | 4     | 25 461                          | 27 088                          |
|       | 5     | 26 571                          | 28 240                          |
|       | 6     | 27 746                          | 29 458                          |
|       | 7     | 28 957                          | 30 715                          |
|       | 8     | 30 233                          | 32 041                          |
| I     | 1     | 28 916                          | 30 674                          |
|       | 2     | 29 906                          | 31 700                          |
|       | 3     | 30 927                          | 32 761                          |
|       | 4     | 31 984                          | 33 858                          |
|       | 5     | 33 076                          | 34 991                          |
|       | 6     | 34 205                          | 36 162                          |
|       | 7     | 35 371                          | 37 377                          |

Integration : Personnel officers at levels 1, 2, 3, 4, 5 and 6 of Class I on 30 June 1979 are integrated into levels 2, 3, 4, 5, 6, and 7, respectively, of Class I on 1 July 1979, before any promotion in level.

**SCHEDULE 8**

(s. 130)

**SALARY READJUSTMENT FORMULA ON 30 JUNE 1979**

$$S.S.^{(1)} = \text{Max}.b^{(3)} - \left[ \left( \frac{\text{Max}.b - \text{Min}.b^{(4)}}{\text{Max}.a^{(5)} - \text{Min}.a^{(6)}} \right) \times \left( \text{Max}.a - C.S.^{(2)} \right) \right]$$

(1) S.S. = standardized salary of 30 June 1979

(2) C.S. = current salary (1978/79)

(3) Max. b = basic salary scale maximum of 79/06/30

(4) Min. b = basic salary scale minimum of 79/06/30

(5) Max. a = 1978/79 salary scale maximum

(6) Min. a = 1978/79 salary scale minimum

N.B. If the standardized salary on 30 June 1979 is lower than the current salary (1978-1979), the person keeps his current salary (1978-1979).

O.C. 2902-77, (1977) 109 O.G. II, 6305

O.C. 4007-77, (1977) 109 O.G. II, 6505

O.C. 3378-78, (1979) 111 G.O., 3883

O.C. 3814-80, (1980) 112 G.O. II, 5067

O.C. 652-81, (1981) 113 G.O. II, 1403



c. I-14, r.7

## **Regulation respecting a delegation of powers pursuant to section 12 of the Education Act**

Education Act  
(R.S.Q., c. I-14, s. 12)

**1.** In accordance with section 12 of the Education Act (R.S.Q., c. I-14), the deputy minister of Education, or one of the associate deputy ministers, are authorized to exercise :

- (a) the power of the Minister of Education which is stipulated in the last paragraph of section 213 of the said Act ;
- (b) the powers of the Minister of Education as mentioned in section 235 and 339 of the Act ;
- (c) the powers of the Minister of Education stipulated in sections 519 and 546 of the Act ;
- (d) the power conferred upon the Minister of Education under section 216 of the Act.

---

O.C. 1246-73, (1973) 105 O.G.II, 1265  
O.C. 1901-73, (1973) 105 O.G.II, 2459  
O.C. 3645-73, (1973) 105 O.G.II, 5713  
O.C. 3733-73, (1973) 105 O.G.II, 5723



c. I-14, r.8

**Règlement sur les ententes prévues par  
l'article 450 de la Loi sur l'instruction  
publique**

Education Act  
(R.S.Q., c. I-14, s. 450)

See French Edition



c. I-14, r.9

**Règlement définissant ce qui constitue  
une fonction pédagogique ou éducative  
aux fins de la Loi sur l'instruction  
publique**

Education Act  
(R.S.Q., c. I-14, s. 16)

See French Edition



c. I-14, r.10

**Règlement sur la permission accordée par  
le ministre de l'Éducation d'engager  
certains enseignants**

Education Act  
(R.S.Q., c. I-14)

See French Edition





c. I-14, r.11

## **Regulation respecting procedure for election of commissioners to the Cree School Board**

Education Act  
(R.S.Q., c. I-14, s. 582)

### **DIVISION I INTERPRETATIONS**

**1.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) “the school board” : the Cree School Board ;
- (b) “community” or “Cree community” : the Cree communities of Fort George, Nouveau-Comptoir (Wemindji), Eastmain, Fort Rupert, Waswanipi, Mistassini, Great Whale River and Nemaska ;
- (c) “election” : the election in a community of a commissioner to the school board ;
- (d) “Minister” : the Minister of Education.

### **DIVISION II ELECTION OFFICERS**

**2.** In this Regulation, anything that may be done by an election-clerk may validly be done by the returning-officer, in the absence or inability to act of the election-clerk.

**3.** The school board appoints a returning-officer by resolution from among the persons entitled to vote for the election of a commissioner.

**4.** The returning-officer, by a commission signed by him, appoints one election-clerk for each community.

An election-clerk may not be appointed for a period longer than 90 days, of which 60 days before the date of an election and 30 days after that date.

No person may be a candidate in an election for which he acts as election-clerk or returning-officer.

**5.** Before taking office, the returning-officer and the election-clerk must take an oath or make a solemn declaration in accordance with the Form I attached to this Regulation.

**6.** The school board may, if authorized by the Minister, establish a tariff for the fees and expenses of the returning-officer and the election-clerk.

This authorization of the Minister is presumed to have been given if 40 days have elapsed since a copy of the tariff of fees has been transmitted to the Minister, unless within that period the Minister refuses approval of the tariff of fees in writing.

### **DIVISION III ELECTORAL LIST**

**7.** Thirty days before an election, the returning-officer shall obtain from the community, or shall prepare, a list of the members of the Cree community entitled to vote in the place where an election is to be held.

He shall also propose a list of the non-natives in that Cree community entitled to the school board's services and qualified as electors under the Education Act (R.S.Q., c. I-14).

**8.** The lists shall be signed and certified by the returning-officer under his oath of office.

**9.** Fifteen days before an election, the returning-officer shall deposit the lists with the election-clerk in each Cree community, and he shall post or cause to be posted a notice of that deposit in the community's schools, in the office of the Band Council of the community or in any other public place in the community. The notice shall be drawn up in Cree and in French, and if the returning-officer so decides, in English.

**10.** Any person who believes that his name, or the name of another person, has been wrongfully omitted from or entered on the list, may, within the 7 days following the day on which notice was given pursuant to section 9, apply orally or in writing to the returning-officer or the election-clerk of the community to have that name entered on or struck off the list.

**11.** The returning-officer or election-clerk investigates every such application and decides in each case whether to confirm or correct the list.

**12.** The lists come into force on the election day.

#### **DIVISION IV MEETING OF ELECTORS AND NOMINATION OF CANDIDATES**

**13.** Seven days before the date set for the election, the election-clerk summons all the qualified electors of the Cree community and all other persons entitled to vote in the election to a public meeting to be held on the evening of the sixth day before the election day.

The notice of meeting is posted in the community's schools, in the office of the community's Band Council, or in any other public place in the community.

**14.** The election-clerk acts as chairman of the meeting and invites the electors to nominate candidates.

**15.** Any elector present at the meeting may nominate a member of the Cree community as candidate if that member is willing.

Any number of candidates may be nominated.

If only one candidate is nominated, the election-clerk then declares him elected.

**16.** The election-clerk draws up the list of candidates nominated, and calls, in the manner specified in section 13, an election meeting, which must be held on the election day.

**17.** Any candidate may withdraw at any time before the election by declaring his intention orally or in writing to the election-clerk.

All votes cast in favour of such a candidate shall then be null.

If, after a candidate withdraws, only one candidate remains, the election-clerk forthwith declares him elected.

#### **DIVISION V ELECTION MEETING**

**18.** The election-clerk acts as chairman of the election and presents the candidates to the electors present.

He then invites the electors to vote by secret ballot.

**19.** The electors vote by marking an X or other mark beside the name of the candidate of their choice, on a ballot paper prepared by the election-clerk, and containing the names of the candidates in Cree, and in French or English.

**20.** Before giving any person a ballot paper, the election-clerk makes sure, by consulting the electoral list, that the person is entitled to vote.

**21.** The election-clerk may, when requested to do so, give to an elector all the information necessary to show him how to mark a ballot. He must do so openly and clearly, and without the slightest indication of preference or suggestion regarding the choice of a candidate.

Whenever the election-clerk does not understand the language spoken by an elector, he must appoint an interpreter.

**22.** Upon the request of any voter who is unable to read or is incapacitated by blindness or other physical cause from voting in the manner prescribed in section 19, the election-clerk shall assist such elector by marking his ballot paper as directed by the elector. Any such elector who is accompanied by a relative or friend may ask the relative or friend to mark his ballot instead of the election-clerk.

**23.** Every ballot is put into a ballot box prepared for that purpose by the election-clerk.

**24.** When every person who wished to vote has done so, and has put his ballot in the ballot box, the election-clerk counts the ballots in the presence of the electors and totals the votes cast in favour of each candidate.

He declares elected the candidate who has obtained the most votes.

**25.** In the Cree communities of Fort George, Nouveau-Comptoir (Wemindji), Nemaska and Eastmain, the election-clerk may proceed to a vote by a show of hands rather than by secret ballot.

In that case, the electors present at the meeting vote by holding up their hands when the election-clerk names the candidate they have chosen, or in the Cree communities of Nouveau-Comptoir (Wemindji) and Nemaska, they may line up behind their chosen candidate.

The election-clerk counts the votes from each candidate and declares elected the candidate who obtained most votes.

**26.** In the Cree community of Eastmain, instead of holding an election meeting, the election-clerk may proceed to a vote by visiting, on the election day, the house of every elector and asking each elector to cast his ballot in the manner provided for in sections 19 to 23.

The election-clerk declares elected the candidate who obtained the most votes.

**27.** In any election, if several candidates have obtained the same number of votes, and one more vote would enable a candidate to be elected, the election-clerk shall then vote for one of the candidates.

## **DIVISION VI REPORTS AND FINAL PROVISIONS**

**28.** The election-clerk, within 10 days following an election, shall inform the returning-officer and the elected commissioner of the results of the election.

**29.** Within 60 days following the election, the returning-officer shall make in writing a report to the board and to the Minister mentioning the date when and the place where the election was held, and the names of the persons elected.

If a commissioner has not been elected for a Cree community, the election-clerk shall inform the Minister within the same period of time.

**30.** The returning-officer and the election-clerk shall be officers of the peace from 8 h on the day of nomination of candidates until 9 h on the day following the election day.

**31.** The returning-officer and the election-clerk may, moreover, for the purpose of preserving peace and good order, call for the assistance of all justices of the peace, constables or other persons residing in the Cree community, by verbal or written order.

## **FORM I (s. 5)**

### **OATH OR SOLEMN AFFIRMATION**

**Québec**

#### **Cree School Municipality**

I, A.B., having been duly appointed (election-clerk or returning-officer) of the Cree school municipality for the community of (insert the name of the community), make oath (or solemnly affirm) that I will faithfully discharge the duties of my office according to the best of my judgment and ability.

I also make oath (or solemnly affirm) that I will act impartially and that I will not favour one candidate over another during an election for school commissioner in which I shall be carrying out my duties.

I also make oath (or solemnly affirm) that I will keep secret the name of a candidate for whom any voter in the community may have marked his ballot in my presence.

(In the case of the taking of an oath, add : “So help me God”).

.....  
Signature

Sworn (or solemnly affirmed) before me,

this ..... day of .....

at .....

.....  
Signature

(Qualifications of the person receiving the oath or solemn affirmation).



c. I-14, r.12

**Décret sur la rémunération du personnel  
préposé aux tâches relatives aux  
examens, guides et autres instruments  
d'évaluation du ministre de l'Éducation et  
sur le remboursement de certains de  
leurs frais**

Education Act  
(R.S.Q., c. I-14)

See French Edition



c. I-14, r.13

**Règlement sur la rémunération et les  
autres avantages qu'une commission  
scolaire peut accorder à ses commissaires  
ou syndics d'écoles**

Education Act  
(R.S.Q., c. I-14, s. 194)

See French Edition



c. J-2, r.1

## Regulation respecting indemnities to jurors

Jurors Act  
(R.S.Q., c. J-2, s. 46)

### 1. Indemnities and allowances

(1) Until a jury is formed, a juror is entitled to 25 \$ for each day or part of a day away from his home.

Such indemnity shall not be paid to jurors who do not suffer a loss in salary in pursuance of Acts, ministerial orders, contracts, understandings or collective agreements.

(2) When a jury is formed, a juror who forms part thereof is entitled to an indemnity of 25 \$ for each day or part thereof of hearings or deliberations.

The said indemnity is increased to 40 \$ from the 11<sup>th</sup> day of hearings or deliberations.

When there are evening hearings or deliberations, the juror is entitled to an additional indemnity of 12,50 \$.

In the event the deliberations of the jury should continue into the night and on to the following day, the indemnity prescribed for the night is 25 \$.

A juror is also entitled to an indemnity of 25 \$ or 40 \$, as the case may be per entire day falling on a non-judicial day for as long as he forms part of a jury and remains confined to the quarters designated by the sheriff.

**2. Allowance for meals :** When the Ministère de la Justice does not directly defray the cost, a juror is entitled, without having to produce vouchers, to the actual cost of his meals, subject to the following conditions and maximum amounts :

- (a) breakfast : 2,50 \$ ;
- (b) lunch : when the period of necessary absence from home extends beyond 13 h: 4,50 \$ ;
- (c) dinner : when the period of necessary absence from home extends beyond 19 h: 6,00 \$.

**3. Allowance for lodging :** When the Ministère de la Justice does not directly defray the cost, a juror is entitled :

- (a) upon production of vouchers, to lodging costs incurred for hotel accommodation, up to 30 \$ per night excluding tax ;

(b) in the absence of vouchers or when lodging costs have not been incurred for hotel accommodation, to the actual costs incurred up to 5 \$.

**4. Allowance for transportation :** Upon production of vouchers, a juror is entitled to be repaid the actual costs of his transportation.

The allowance for travelling by automobile is set at 0,12 \$ per kilometre travelled.

**5. A juror whose presence is required for more than a day at the court house is free to travel unless he is confined to quarters by court order.**

---

O.C. 2816-77, (1977) 109 O.G.II, 5051  
O.C. 1127-79, (1979) 111 G.O., 4231



c. L-1, r.1

## Regulation respecting allowances to members pursuant to section 82 of the Legislature Act

Legislature Act  
(R.S.Q., c. L-1)

### DIVISION I TRANSPORTATION ALLOWANCES AND TRAVEL EXPENSES

#### *§1. Members of the National Assembly*

**1. Application :** Subject to the special provisions of Subdivision 2 relating to parliamentary assistants, this Division applies to every member of the National Assembly who is not a member of the Conseil exécutif and who does not use a means of transportation supplied by the Government.

#### **2. Transportation from residence to Parliament :**

(1) A member of the National Assembly is entitled to reimbursement at the rate of 0,18 \$ per kilometre, whatever the mode of transportation used.

(2) He is entitled to reimbursement for a maximum of 52 round trips per year.

(3) The transportation referred to in this section is that entailed in travelling to the Parliament from the residence of the member of the Assembly, from his elected domicile in the electoral division he represents or from the locality in which he is residing, unless the place in question is located in an electoral division that comprises part of the city of Québec or is adjacent to that city.

#### **3. Transportation within the electoral division and the administrative region :**

(1) Transportation expenses of the member within the electoral division he represents and the administrative region in which such electoral division is situated are to be reimbursed at the rate of 0,18 \$ per kilometre if the travelling is done by motor vehicle; if any other means of transportation is used, the member is entitled to have his actual transportation expenses reimbursed upon the presentation of vouchers.

(2) **Room and board :** Expenses for room and board are to be reimbursed according to the rates in force for senior civil servants.

(3) **Allowable claims :** Reimbursement of any expense incurred under this section is not allowable to any member of the National Assembly representing an electoral division appearing in Group I of Schedule A; as for a member representing an electoral division appearing in Groups II, III, IV or V of Schedule A, reimbursements are limited each year to 1 500 \$, 3 000 \$, 4 000 \$ and 7 000 \$ respectively.

(4) **Transportation throughout Québec :** In addition to the transportation expenses allowed to members according to subsection 1, any member of the Assembly who is not a member of the Conseil exécutif and who does not use a means of transportation supplied by the Government shall be reimbursed for an amount up to 1 000 \$ annually, upon presentation of vouchers, for his transportation expenses incurred while travelling for political activities anywhere within Québec, outside his administrative region, from Québec City or from his electoral division or from his residence, this effective as of 1 September, 1980.

(5) **Restriction :** No claim is allowable for transportation referred to in this section that is used at the time of a general election, during the election period, or at the time of a by-election, in connection with the by-election and during the election period.

**4. Reimbursement :** Expenditures incurred in accordance with sections 2 and 3 by a member of the National Assembly shall be reimbursed to him upon production, monthly, of a claim form accompanied by travel vouchers; however, no travel voucher shall be required for any round trip amounting to 240 kilometres or less, provided such travel does not entail expenses for room or board.

#### *§2. Parliamentary assistants*

**5. Application :** This Subdivision applies only to travel outside the greater Québec area by a parliamentary assistant acting as official delegate or representative of the minister whom he assists, while carrying out his duties as such under section 51 of the Legislature Act (R.S.Q., c. L-1).

**6. Travel within Québec :** Transportation expenses and living expenses incurred in accordance with section 5 for

travel within Québec shall be reimbursed at the rate and according to the terms and conditions provided for senior civil servants.

**7. Travel outside Québec :** Travel in accordance with section 5 outside Québec is governed, *mutatis mutandis*, by the *Règlement sur le paiement d'une allocation pour le déplacement et le remboursement de frais de voyages aux membres du Conseil exécutif* (c. E-18, r.2).

**8. Payment :** The expenses incurred pursuant to sections 6 and 7 shall be reimbursed out of the appropriations allocated to the Department under the charge of the minister referred to in section 5.

## DIVISION II

### EXPENSES FOR THE LEASE OF PREMISES IN THE ELECTORAL DIVISION OF THE MEMBER TO RECEIVE HIS ELECTORS

**9. Lease authorized :** Every member who does not have, in the electoral division he represents, premises provided by the Government, may lease premises therein to receive his electors and to fulfill the other duties pertaining to his office.

**10. Payment :** Upon production of the lease or the rental contract, the National Assembly shall pay monthly, directly to the lessor or the landlord, the real cost of the rent of the premises, furnishings and office equipment.

#### 11. Liability of the National Assembly :

(1) If a member who has a lease dies, is defeated in an election, retires, resigns or is appointed to the Conseil exécutif, or if, as a result of a modification on the electoral map, the premises to receive his electors are located outside the limits of the electoral division he represents, the National Assembly is liable for the remainder of the lease up to 3 months.

(2) The member must endeavour to have a resolute clause included in the lease, providing for a notice of 3 months.

**12. Operating costs :** In addition, the National Assembly shall reimburse the member referred to in this Division, on the production of vouchers, for the following operating costs :

- (a) the purchase of writing paper, envelopes and office supplies ;
- (b) postal and messenger costs ;

(c) cleaning and maintenance of office, furniture and equipment ;

(d) identification plate(s) ;

(e) business and rental taxes ;

(f) fire, theft and liability insurance ;

(g) printing of business, invitations and birthday cards ;

(h) parking and snow removal ;

(i) telephone service.

**13. (1) Limit :** The total annual amount of expenses allowable under this Division shall at no time exceed the sum of 7 300 \$ for any member representing an electoral division appearing in any group included in Schedule A. The sum may amount to 8 600 \$ for the members included in Groups IV and V, provided that such members lease premises in more than one place for the purposes of section 9. For the period from 1 September 1981 to 31 March 1982, a sum of 1 000 \$ is added to the total annual amount.

(2) **Indexing :** As of 1 April 1981, the sums stipulated in subsection 1 are equal, for every fiscal year of the Government, to the sums for the preceding year multiplied by the rent index for the preceding year and divided by the rent index for the year preceding that preceding year.

The rent index for a year is the sub-group "rent" of the component "housing" of the Consumer Price Index of Canada published by Statistics Canada under the Statistics Act (R.S.C., 1970, c. S-16) for the month of June of the said year.

Where the product of the computation made under the first paragraph is not a multiple of 100 \$ the annual sums are rounded off to the nearest multiple of 100 \$. The annual sums must not be of a lesser amount than those for the previous year.

## DIVISION III

### SECRETARY IN THE ELECTORAL DIVISION

**14. Provisions not to apply :** The Civil Service Act (R.S.Q., c. F-3.1) and the regulations and rules made thereunder do not apply to the personnel contemplated in this Division.

**15. Appointment and revocations :** Every member of the National Assembly who is not a member of the Conseil exécutif may designate a person to act as his secretary in the electoral division he represents. The appointment may be revoked at any time.



**16. Taking office :** The date on which the electoral division secretary takes office is that mentioned in the document establishing his appointment.

**17. Termination of employment :** The duties of the electoral division secretary shall come to an end on the first of the following expiry dates :

- (a) the date of his resignation ;
- (b) the date of his dismissal ;
- (c) sixty days following the death of the member, the loss of his status of member or his appointment to the Conseil exécutif.

**18. Sums available :**

(1) Each member for an electoral division in any group included in Schedule A shall have at his disposal a sum amounting to not more than 35 000 \$ annually for the salary of his secretary in the electoral division he represents ; this sum may amount to 38 500 \$ for a member for an electoral division in Group IV or 41 100 \$ for a member for an electoral division in Group V, provided such member for an electoral division in Groups IV or V designates more than one person in accordance with section 15.

(2) The sums stipulated in subsection 1 are equal, for every fiscal year of the Government, to the sums for the preceding year multiplied by the price index for the preceding year, divided by the price index the year preceding that preceding year.

The price index for a year is the Consumer Price Index for Canada published by Statistics Canada under the Statistics Act for the month of June of the said year.

Where the product of the computation made is not a multiple of 100 \$, the annual sums are rounded off to the nearest 100 \$.

The annual sums must not be of a lesser amount than those for the previous year.

(3) In addition to the sums at a member's disposal contemplated in subsection 1, the electoral division secretary is entitled to a termination of employment benefit equal to 4% of his annual salary at the date of his departure, paid in proportion to the length of service, up to a maximum of 12 months.

For the purposes of the preceding paragraph, any portion of a month is computed as one month.

**19. More than one secretary :** If a member decides to appoint more than one person by virtue of this Division, he must indicate the manner in which the sum referred to

in subsection 1 of section 18 is to be distributed among such persons.

**20. Payment of salary :** The salary shall be paid directly to the holder of the office of electoral division secretary in 26 payments per year.

**21. Leave of absence :**

(1) The electoral division secretary is entitled, upon application submitted to the member, to a paid leave of absence for the following purposes and periods :

(a) the day of the funeral of his spouse, child, father, mother, brother or sister. He may also be absent 3 more days on such occasion, but without any salary ;

(b) his wedding day ;

(c) he may be absent without any salary on any of his children's wedding day, and for 2 days on the occasion of a child's birth or adoption.

(2) **Maternity leave :** The provisions of the Regulation respecting labour standards (c. N-1.1, r.3) regarding maternity leave and its amendments apply to the electoral division secretary.

(3) **Disqualification :** The spouse or minor child of a member cannot be appointed electoral division secretary to such member.

#### DIVISION IV

LODGINGS, IN THE CITY OF QUÉBEC OR IN THE IMMEDIATE VICINITY, OF ANY MEMBER HAVING HIS PRINCIPAL RESIDENCE OUTSIDE THE CITY OF QUÉBEC OR AN ELECTORAL DIVISION ADJACENT TO SUCH CITY

**22. Lodgings in Québec or the suburbs :**

(1) Every member of the National Assembly, other than the Prime Minister and the President of the National Assembly, whose principal residence is outside the city of Québec or an electoral division adjacent to such city, is entitled to the reimbursement of expenses for lodgings in Québec City or in the immediate vicinity, amounting to not more than 5 400 \$ annually including, if such is the case, the cost of telephone service, maintenance service of the lodging, parking and electricity.

(2) As of 1 April 1981 and in each subsequent month of July, the amount stipulated in subsection 1 is equal to the amount for the preceding year multiplied by the rent

index for the preceding year and divided by the rent index for the year preceding that preceding year.

The rent index for a year is the yearly average of the sub-group “rent” of the component “housing” for the Québec City region, of the Consumer Price Index published by Statistics Canada under the Statistics Act.

Where the product of the computation made under the first paragraph is not a multiple of 100 \$, the annual sums are rounded off to the nearest multiple of 100 \$.

The annual amount shall not be less than the amount for the preceding year.

**23. Stay in hotel establishment :** Expenses claimed for a stay in a hotel establishment, in lieu of lodgings referred to in section 22, shall in no case include the cost of sustenance.

**24. Vouchers required :** Reimbursement provided for in section 22 shall not be made except upon the presentation of vouchers.

**25. Allowable vouchers :** The following vouchers are allowable :

(a) in the case of a stay in a hotel establishment, the monthly receipts or the agreement between the member and the hotel keeper ;

(b) in the case of lodgings, the lease or the receipts for the rental ;

(c) in the case of a home owned by the member or his spouse and used as a secondary residence by such member, a certificate of rental value issued by the Communauté urbaine de Québec, by the municipality or by a certified assessor ;

(d) where such is the case, the receipts for telephone service, maintenance service of the lodging, parking and electricity.

**26. (1) Reimbursement :** The reimbursements provided for in this Division shall be made monthly.

(2) **Liability of the National Assembly :** In the case of a lease for the purposes of the application of section 22, if a member who has a lease dies, is defeated in an election, retires, resigns or accedes to the office of Prime Minister or President, the National Assembly is liable for the remainder of the lease up to 3 months.

## **DIVISION V SELECT COMMITTEES**

**27. Scope of application :** This Division applies to every member other than a member of the Conseil exécutif, the President of the National Assembly and the Leader of the Official Opposition.

**28. Attendance allowance :** Every member who has been designated as a member or participating member of a select committee of the National Assembly is entitled to an attendance allowance of 50 \$ for each day the committee sits in any week, if the Assembly does not sit during the same week.

**29. Attendance recorded :** The attendance of a member shall be recorded in a report prepared by the chairman of the committee.

## **DIVISION VI COMMUNICATIONS EXPENSES**

**30. Exclusion :** This Division does not apply to members of the Conseil exécutif, except the Government House Leader.

**31. Long distance calls and telegrams :** The member must limit long distance calls and telegrams to communications related to the exercise of his office as a member. Credit cards shall be given to the member for the purposes of this section.

**32. Government network :** The member must use the Government telephone network whenever possible.

## **SCHEDULE A GROUP I**

|              |                      |
|--------------|----------------------|
| Anjou        | Maisonneuve          |
| Bertrand     | Marguerite-Bourgeoys |
| Bourassa     | Marie-Victorin       |
| Bourget      | Marquette            |
| Chambly      | Mercier              |
| Chapleau     | Mille-Iles           |
| Charlesbourg | Mont-Royal           |
| Châteauguay  | Nelligan             |
| Chicoutimi   | Notre-Dame-de-Grâce  |
| Chomedey     | Outremont            |
| Crémazie     | Robert Baldwin       |
| D'Arcy McGee | Rosemont             |
| Dorion       | Sainte-Anne          |
| Fabre        | Saint-Henri          |
| Gouin        | Saint-Jacques        |
| Groulx       | Saint-Laurent        |

|                        |                        |           |        |
|------------------------|------------------------|-----------|--------|
| Hull                   | Saint-Louis            | GROUP V   |        |
| Jacques-Cartier        | Sainte-Marie           | Duplessis | Ungava |
| Jeanne-Mance           | Sauvé                  |           |        |
| Jean-Talon             | Sherbrooke             |           |        |
| Jonquière              | Taillon                |           |        |
| L'Acadie               | Taschereau             |           |        |
| Lafontaine             | Terrebonne             |           |        |
| La Peltrie             | Trois-Rivières         |           |        |
| Laporte                | Vachon                 |           |        |
| Laprairie              | Vanier                 |           |        |
| L'Assomption           | Verdun                 |           |        |
| Laurier                | Viau                   |           |        |
| Laval-des-Rapides      | Viger                  |           |        |
| Lévis                  | Vimont                 |           |        |
| Limoilou               | Westmount              |           |        |
| Louis-Hébert           |                        |           |        |
| GROUP II               |                        |           |        |
| Arthabaska             | Prévost                |           |        |
| Beauharnois            | Richelieu              |           |        |
| Champlain              | Saint-François         |           |        |
| Deux-Montagnes         | Saint-Hyacinthe        |           |        |
| Drummond               | Saint-Jean             |           |        |
| Iles-de-la-Madeleine   | Saint-Maurice          |           |        |
| Joliette               | Shefford               |           |        |
| Montmorency            | Verchères              |           |        |
| GROUP III              |                        |           |        |
| Argenteuil             | Maskinongé             |           |        |
| Beauce-Nord            | Orford                 |           |        |
| Chauveau               | Rimouski               |           |        |
| Frontenac              | Rivière-du-Loup        |           |        |
| Huntingdon             | Rousseau               |           |        |
| Iberville              | Vaudreuil-Soulanges    |           |        |
| GROUP IV               |                        |           |        |
| Abitibi-Est            | Laviolette             |           |        |
| Abitibi-Ouest          | Lotbinière             |           |        |
| Beauce-Sud             | Matane                 |           |        |
| Bellechasse            | Matapédia              |           |        |
| Berthier               | Mégantic-Compton       |           |        |
| Bonaventure            | Montmagny-L'Islet      |           |        |
| Brome-Missisquoi       | Nicolet                |           |        |
| Charlevoix             | Papineau               |           |        |
| Dubuc                  | Pontiac                |           |        |
| Gaspé                  | Portneuf               |           |        |
| Gatineau               | Richmond               |           |        |
| Johnson                | Roberval               |           |        |
| Kamouraska-Témiscouata | Rouyn-Noranda – Témis- |           |        |
| Labelle                | comingue               |           |        |
| Lac Saint-Jean         | Saguenay               |           |        |

---

R.I. of 17.04.75  
 R.I. 32-76 of 20.10.76  
 R.I. 245-77 of 18.08.77  
 R.I. 339-78 of 13.04.78  
 R.I. 490-79 of 19.06.79  
 R.I. 635-80 of 12.08.80  
 R.I. 684-81 of 04.02.81  
 R.I. 725-81 of 26.08.81



c. L-1, r.2

## Regulation respecting purchase contracts of the National Assembly

Legislature Act  
(R.S.Q., c. L-1, s. 42)

### DIVISION I GENERAL PROVISIONS

**1.** Unless otherwise stipulated in any Act or regulation, this Regulation applies to every service of the National Assembly.

**2.** In this Regulation, unless the context indicates otherwise :

(a) “invitation of tenders” : means a notice personally addressed to suppliers inviting them to submit tenders for the purchase of moveable property ;

(b) “call for tenders in a newspaper” : means a notice published in at least one daily newspaper inviting tenders for the purchase of moveable property ;

(c) “purchase contract” or “contract” : means a purchase of or an open order for the furnishing of articles, foodstuffs, goods, merchandise, materials or supplies, including a contract for printing or reproduction, a subscription contract or a contract for the making of clothing ;

(d) “open order” : means an agreement made with a supplier respecting the purchase of products upon the conditions and at the prices determined under the agreement, for a given period.

**3.** Maintenance and repair contracts including the supplying of parts or materials by the successful tenderer are not purchase contracts.

### DIVISION II CALLS FOR TENDERS

**4.** Whenever, under this Regulation, tenders are required, the following procedure must be used :

(a) for every purchase amounting to over 500 \$ but under 3 000 \$, tenders must be called for by telephone from at least 2 suppliers ; the order is awarded immediately to the lowest tenderer ;

(b) for every purchase amounting to over 3 000 \$ but under 50 000 \$, an invitation of tenders must be made to at least 2 suppliers ;

(c) in the case of a purchase contract for an estimated cost of 50 000 \$ or over, the procedure of invitation of tenders or of a call for tenders in a newspaper must be used, as the Secretary General or the Internal Management Commission of the National Assembly may determine ;

(d) for every purchase contract amounting to 1 000 000 \$ or over, the procedure established in the regulations respecting the conditions of contracts made in the name of the Government and approved by order must be used.

**5.** No purchase contract may be concluded unless tenders have been called for in accordance with the established procedure, except :

(a) where the amount in question is under 500 \$ ;

(b) where only one supplier meets the specifications established by the National Assembly ;

(c) where it is more economical to have the source of supply located near the place of use and only one supplier is then available ;

(d) where it is more economical to negotiate at the source without the intermediary of distributors and only one source of supply is available ;

(e) where the price of the merchandise to be purchased is fixed by law ;

(f) where, in the case of a purchase contract, the product to be purchased has already been the subject of a rental contract and the rental cost is recoverable in part or in whole ;

(g) where purchases are made from the stores of the Service des achats du gouvernement or the Québec Official Publisher ;

(h) where the purchase of products or merchandise is made at the price and on the conditions established in an open order by the Service des achats du gouvernement ;

(i) where the purchase is made by catalogue for the Library of the Legislature and the prices and the discount rate of at least 2 suppliers are already known.

### **DIVISION III**

#### **AUTHORIZATIONS REQUIRED PRIOR TO AWARDING PURCHASE CONTRACTS**

**6.** Every purchase contract and every amendment to a purchase contract requires a prior application for an allocation of funds which must be approved :

(a) by the Director or his representative, for every purchase amounting to under 1 000 \$ ;

(b) by the Director General or his representative, for every purchase amounting to 1 000 \$ to 5 000 \$ ;

(c) by the Secretary General or his representative, for every purchase amounting to 5 000 \$ to 25 000 \$ ;

(d) by the Secretary General or his representative, for every purchase amounting to 25 000 \$ or over made from the stores of the Service des achats du gouvernement, the Québec Official Publisher or the Société des alcools du Québec or made at the prices and on the conditions established in an open order issued by the Services des achats du gouvernement or authorized by the Internal Management Commission of the National Assembly ;

(e) by the Secretary General or his representative, subject to the approval of the Internal Management Commission, for every other purchase amounting to 25 000 \$ or over but not over 1 000 000 \$ ;

(f) by the Secretary General or his representative, subject to the approval of the Government, for every purchase amounting to 1 000 000 \$ or over ;

(g) within the framework of this Regulation, if purchases are made for the needs of the Auditor General and the Public Protector, the name of the Auditor General or, as the case may be, of the Public Protector must be substituted for the name of the Secretary General and the name of the assistant to the Auditor General and the assistant to the Public Protector substituted for that of the Director General.

### **DIVISION IV**

#### **PURCHASE CONTRACTS**

**7.** Every purchase contract, after all the required authorizations are obtained, is negotiated by the Director of Auxiliary Services or his representative and concluded by the Director of Auxiliary Services, except in the following cases, where the contract may be negotiated and concluded by the Director or the person in charge of the service concerned :

(a) purchases of food supplies, foodstuffs, sanitary products or non-reusable service accessories purchased to operate the restaurant “Le Parlementaire” or the cafeteria

“le Mini-Débat” at the National Assembly, amounting to not over 5 000 \$ ;

(b) purchases of books and subscriptions to newspapers, periodicals or magazines made for the needs of the Library of the Legislature, amounting to not over 500 \$ ;

(c) in cases of emergency where the safety of persons or property is involved and where any delay would be detrimental to the public interest ;

(d) every purchase made with the all-purpose credit card of the Gouvernement du Québec concerning automobiles owned by the National Assembly.

---

R.I. 554-79 of 06.12.79

R.I. 674-80 of 11.12.80



c. L-1, r.3

**Règlement sur les contrats de location de  
biens meubles de l'Assemblée nationale**

Legislature Act  
(R.S.Q., c. L-1, s. 42)

See French Edition



c. L-1, r.4

**Règlement sur les emplois ou fonctions à  
caractère occasionnel et leurs titulaires à  
l'Assemblée nationale**

Legislature Act  
(R.S.Q., c. L-1, s. 42)

See French Edition



c. L-1, r.5

**Règlement sur les envois gratuits par les  
parlementaires**

Legislature Act  
(R.S.Q., c. L-1)

See French Edition





c. L-1, r.6

## Regulation respecting the *Gazette officielle du Québec*

Legislature Act  
(R.S.Q., c. L-1, s. 118)

**1.** The *Gazette officielle du Québec* is published in 3 parts, each part forming a separate issue :

(a) *Partie I* contains texts, advertisements, documents and notices other than those provided in *Partie II* and whose publication in the *Gazette officielle du Québec* is required by law ;

(b) *Partie II* contains :

i. draft regulations and regulations of the Government, its departments and agencies within the meaning of section 2 of the Schedule to the Charter of the French language (R.S.Q., c. C-11) whose publication is required by law or ordered by the Government ;

ii. draft regulations and regulations of other regulation-making authorities whose publication is required by law and which are submitted for approval to the Government ;

iii. notices of approval and notices of the making of the regulations mentioned in subparagraphs i and ii ;

iv. orders in council and decisions of the Conseil du trésor whose publication is required by law or by the Government ;

v. rules of practice and rules of procedure of a court whose publication is required by law ;

vi. proclamations respecting the putting into force of Acts ;

vii. Acts after they have been assented to and before their publication in the annual compilation of the statutes ;

(c) the English version of laws, regulations, draft regulations and proclamations published in Part II.

**2.** *Partie I* : *Partie I* of the *Gazette officielle du Québec* is published every Saturday under the title “*AVIS JURIDIQUES*”. If a Saturday is a legal holiday, the Official Publisher is authorized to publish on the preceding day or on the Monday following such holiday.

**3.** *Partie II* : *Partie II* of the *Gazette officielle du Québec* is published every Wednesday under the title “*LOIS ET RÈGLEMENTS*”. If a Wednesday is a legal holiday, the Official Publisher is authorized to publish on the preceding day or on the Thursday following such holiday.

**4.** The English version of the *Gazette officielle du Québec* is published at least twice a month under the title “*LAWS AND REGULATIONS*”.

**5.** **Production** : The Official Publisher determines the procedures governing the following :

(a) the form of the text ;

(b) the quality of the copy ;

(c) the deadlines for the submission of copy ;

(d) typographic and stylistic presentation ;

(e) the composition ;

(f) printing and binding ;

(g) relations with suppliers ;

(h) invoicing of advertisers ;

(i) the shipping, storage and preserving of the *Gazette officielle du Québec*.

**6.** **Printing format** : The *Gazette officielle du Québec* is published in the same format as the STATUTES OF QUÉBEC, in conformity with the methods and on the quality of paper determined by the Québec Official Publisher.

**7.** **Number of copies** : The Official Publisher decides upon the number of copies of the *Gazette officielle du Québec* to be printed, as well as the publication of special editions, supplements and extracts.

**8.** **Subscription Rates** : The subscription rates are :

(a) annual subscription, *Partie I* . . . . . 30 \$ ;

(b) annual subscription, *Partie II* . . . . . 45 \$ ;

(c) annual subscription, English version, entitled “*LAWS AND REGULATIONS*” . . . . . 45 \$.

**9.** **Publication rates** : The publication rates for notices, advertisements and documents in the *Gazette officielle du Québec* are as follows :

(a) first insertion : 0,60 \$ per agate line ;

- (b) subsequent insertions : 0,30 \$ per agate line ;  
 (c) translation : 7 \$ per 100 words ;  
 (d) loose advertising off-prints : 3 \$ per dozen.

The libraries of Québec universities and of the University of Ottawa 1 each

The public libraries of Québec (in accordance with the list of the Ministère des Affaires culturelles) 1 each

The prothonotaries 1 each

The clerks of the Provincial Court sitting other than at the chief place 1 each

The registrars of registration divisions 1 each

#### 10. Language of publication :

(1) The *Gazette officielle du Québec, Partie I*, "AVIS JURIDIQUES", is published in French ;

(2) the *Gazette officielle du Québec, Partie II*, "LOIS ET RÈGLEMENTS", is published in French.

(3) the *Gazette officielle du Québec*, "LAWS AND REGULATIONS" is published in English.

11. (1) Copies of *Partie I* are sent to the persons and institutions named in Schedule I to this Regulation.

(2) Copies of *Partie II* are sent to the persons and institutions named in the *arrêté en conseil concernant la distribution des Lois refondues du Québec, du Recueil annuel des Lois du Québec et de la Partie II de la Gazette officielle du Québec (lois et règlements)* (A.C. 17-78, (1978) 110 G.O.II, 211 and A.C. 3420-78, (1978) 110 G.O.II, 6501).

#### SCHEDULE I

(s. 11)

#### DISTRIBUTION LIST OF PARTIE I OF THE GAZETTE OFFICIELLE

|  | <i>copies</i> |
|--|---------------|
| The Lieutenant-Governor of Québec  | 1             |
| Members of the National Assembly   | 1 each        |
| Members of the Conseil exécutif  | 1 each        |
| Office of the Prime Minister   | 3             |
| Research offices of the leaders of the parties   | 1 each        |
| Parliamentary Press Gallery  | 1             |
| Secrétariat général du Conseil exécutif  | 5             |
| Directors of the legal advisers of each Department   | 1 each        |
| Secretariat of the Conseil du trésor   | 3             |
| The deputy ministers and the deputy heads within the meaning of the Civil Service Act (L.R.Q., c. F-3.1) | 1 each        |
| The Library of Parliament, Ottawa  | 1             |
| The bibliothèque nationale du Québec   | 2             |
| The bibliothèque de la Législature, Québec   | 3             |
| The libraries of court houses  | 1 each        |

O.C. 16-78, (1978) 110 G.O., 223

O.C. 1611-78, (1978) 110 G.O., 4191

O.C. 3456-79, (1979) 111 G.O., 7251



c. L-1, r.7

## **Règlement sur les missions officielles**

Legislature Act  
(R.S.Q., c. L-1)

See French Edition



c. L-1, r.8

## Regulation respecting the publication and distribution of Orders in Council and the related tariff of fees

Legislature Act  
(R.S.Q., c. L-1)

**1.** The Quebec Official Publisher publish an order in council in the *Gazette officielle du Québec* when :

- (a) required by law ;
- (b) the order in council so decrees.

**2.** In conformity with section 7 of the Regulation respecting the *Gazette officielle du Québec* (c. L-1, r.6), the Québec Official Publisher shall decide if a special issue of the *Gazette officielle du Québec* is necessary for the publication of an order in council, or if a separate extract of an order in council from the *Gazette officielle du Québec* should be published.

**3.** Publications of the Québec Official Publisher shall be obtainable at the book shops of the latter.

Examination of orders in council shall be made at the office of the clerk of the Conseil exécutif.

Copies of orders in council shall be obtainable at the office of the clerk of the Conseil exécutif in the following cases :

- (a) if an order in council has not been published by the Québec Official Publisher ;
- (b) if the Québec Official Publisher has no copies remaining ;
- (c) if the copy must be certified a true copy by the clerk of the Conseil exécutif.

A request made to the clerk of the Conseil exécutif must be made in writing, concern only one order in council and its amendments, state the subject matter thereof precisely, and also the number of copies desired.

**4.** Any person may, upon payment of the fee prescribed in Schedule I and to the restrictions hereinafter stipulated, examine or obtain a copy of an order in council.

**5.** Payment of the prescribed fee shall be made to the Bureau de l'éditeur officiel du Québec or to the office of the clerk of the Conseil exécutif, as the case may be.

**6.** A member of the National Assembly may, without charge and subject to the restrictions hereinafter stipulated, examine or obtain a copy of an order in council.

**7.** Any authorized representative of a government, public body or institution mentioned in Schedule II may examine or obtain without charge a copy of an order in council respecting such government, public body or institution where the fulfilment of their responsibilities so requires.

**8.** The Conseil exécutif may, on occasion, suspend the examination or distribution of copies of certain orders in council if it is convinced that their examination or distribution must be suspended in the public interest.

**9.** Copies of orders in council which must be published in the *Gazette officielle du Québec* shall not be examined nor shall they be obtained until such orders in council have been published in the *Gazette officielle du Québec*.

**10.** No person other than the person directly concerned shall examine or obtain copies of orders in council where the information contained therein may cause such person prejudice in his affairs, or in the conduct of his affairs, particularly :

- (a) an order in council approving the revocation, suspension or retrogradation of a public servant ;
- (b) an order in council fixing a taxation levy.

**11.** Where an order in council fixes or approves a person's salary or any other aspect of his remuneration, an extract thereof may be communicated which gives the classification ; the salary shall not be stated therein.

**12.** Where an order in council determines the amount of the pension or endowment to be paid to a public servant, an extract thereof may be communicated but in which the amount of the pension or endowment shall not be stated.

**13.** This order in council shall not apply to the distribution by the clerk of the Conseil exécutif to copies of orders in council to persons employed in government departments and bodies.

**SCHEDULE I**

(s. 4)

**FEES PAYABLE FOR EXAMINING AND  
OBTAINING COPIES OF ORDERS IN COUNCIL**

1. For a copy of the *Gazette officielle du Québec*, or a special issue thereof, or a separate extract therefrom, the price as fixed by the Québec Official Publisher, pursuant to section 116 of the Legislature Act (R.S.Q., c. L-1).

2. For the examination of an order in council . . . . .  
 . . . . . 1,50 \$

3. For copies of an order in council delivered by the clerk of the Conseil exécutif :

(a) for the first copy :

i. for the first 5 pages . . . . . 1,50 \$

ii. for each page in addition to the first 5 . . . . .  
 . . . . . 0,15 \$

iii. minimum fee payable . . . . . 1,50 \$

(b) for each additional copy :

i. for each page . . . . . 0,15 \$

ii. minimum fee payable . . . . . 1,50 \$

**SCHEDULE II**

(s. 7)

1. The Government of Canada.

2. The Government of each Province of Canada.

3. An embassy, an office of a high commissioner or a consulate of a foreign government in Canada.

4. A Québec urban community or municipality.

5. A university, school board, a CEGEP and private education institution in Québec.

6. A hospital centre in Québec.



c. L-1.1, r.1

**Règlement sur l'indemnité de présence  
des membres à temps partiel de la  
Commission québécoise des libérations  
conditionnelles**

An Act to promote the parole of inmates  
(R.S.Q., c. L-1.1)

See French Edition



c. L-1.1, r.2

## Regulation respecting the parole of inmates

An Act to promote the parole of inmates  
(R.S.Q., c. L-1.1, s. 49)

### DIVISION I DEFINITION AND INTERPRETATION

**1.** In this Regulation, unless the context indicates otherwise, the following means :

(a) “Act” : an Act to promote the parole of inmates  
(R.S.Q., c. L-1.1).

### DIVISION II REGIONS

**2.** The regions necessary for the application of the Act are the following :

(a) Region of Bas-Saint-Laurent and of Gaspésie : the territory described for the region of Bas-Saint-Laurent and of Gaspésie in the Regulation respecting the application of the Act respecting health services and social services (c. S-5, r.1) with present and future amendments ;

(b) Region of Saguenay-Lac-Saint-Jean : the territory described for the region of Saguenay-Lac-Saint-Jean in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(c) Region of Québec : the territory described for the region of Québec in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(d) Region of Trois-Rivières : the territory described for the region of Trois-Rivières in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(e) Region of Cantons de l’Est : the territory described for the region of Cantons de l’Est in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(f) Region of Montréal métropolitain : the territory described for the region of Montréal métropolitain in the Regulation respecting the application of the Act respect-

ing health services and social services with present and future amendments ;

(g) Region of Laurentides-Lanaudière : the territory described for the region of Laurentides-Lanaudière in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(h) Region of Sud de Montréal : the territory described for the region of Sud de Montréal in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(i) Region of Outaouais : the territory described for the region of Outaouais in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(j) Region of Nord-Ouest and Nouveau-Québec : the territory described for the region of Nord-Ouest and Nouveau-Québec in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments ;

(k) Region of Côte-Nord : the territory described for the region of Côte-Nord in the Regulation respecting the application of the Act respecting health services and social services with present and future amendments.

### DIVISION III INFORMATION FOR INMATES

**3.** The contents of the information that the Commission québécoise des libérations conditionnelles must furnish to an inmate who qualifies for the parole must concern the following elements :

(a) the purposes of the Act ;

(b) the Commission :

i. composition ;

ii. powers ;

iii. duties ;

(c) parole :

i. eligibility ;

ii. preparatory steps ;

iii. factors taken into consideration to render a decision ;

- iv. quorum of the Commission ;
- v. number of votes necessary to take a decision ;
- (d) hearing :
  - i. types of hearings ;
  - ii. time limit for hearings ;
  - iii. right to representations ;
  - iv. steps ;
  - v. types of decisions ;
- (e) review :
  - i. definition ;
  - ii. procedure ;
- (f) examination :
  - i. definition ;
  - ii. procedure ;
- (g) supervision :
  - i. duration ;
  - ii. conditions ;
  - iii. changing of conditions ;
  - iv. suspension of supervision ;
- (h) temporary absence :
  - i. jurisdiction of the Commission ;
  - ii. process of appeal ;
- (i) general :
  - i. reduction of sentence ;
  - ii. inmate residing in another province or country.

#### **DIVISION IV**

#### **QUORUM OF THE COMMISSION AND NUMBER OF VOTES NECESSARY TO TAKE A DECISION**

##### *§1. Quorum of the Commission*

**4.** The quorum of the Commission is 2 members when deciding the case of an inmate who is serving a term of imprisonment of less than 5 years or terms of imprisonment whose total is less than 5 years.

**5.** The quorum of the Commission is 3 members when deciding the case of an inmate who is serving a term of im-

prisonment of 5 years or more but less than 10 years, or terms of imprisonment whose total is 5 years or more but less than 10 years.

**6.** The quorum of the Commission is 5 members when deciding the case of an inmate who is serving a term of life imprisonment that was not imposed as a minimum punishment, or who is serving a term of imprisonment of 10 years or more, or terms of imprisonment whose total is 10 years or more.

##### *§2. Number of votes necessary to take a decision*

**7.** Where the number of members sitting is 2, a unanimous vote is necessary for the Commission to take a decision.

In the case of disagreement between the 2 members, the chairman appoints a third member and 2 votes are then necessary for the Commission to take a decision.

**8.** Where the number of members sitting is 3, 2 votes are necessary for the Commission to take a decision.

**9.** Where the number of members sitting is 5, 3 votes are necessary for the Commission to take a decision.

#### **DIVISION V**

#### **RULES OF PROCEDURE**

##### *§1. Hearing*

**10.** The Commission gives priority to hearing inmates whose date of eligibility has passed.

**11.** The secretary of the Commission informs the warden of the house of detention where the inmate concerned is imprisoned, of the date and place of the hearing, within 14 days before the date set for the hearing.

The warden immediately informs the inmate of the date and the place.

**12.** The time limit of the hearing referred to in section 11 may be revoked with the written consent of the inmate and the Commission.

**13.** The warden of the house of detention where the inmate is imprisoned ensures that the latter and the personnel members involved are present on the day of the hearing and that the file of the inmate is returned to the Commission.



**14.** Where the inmate refuses to appear at the hearing, the Commission proceeds as usual except for what the absence of the inmate prevents it from doing.

*§2. Review*

**15.** Where an inmate wishes to avail himself of section 34 of the Act to apply for review, he shall do so on a form corresponding to that in Schedule A written 14 days from the date on which he was notified of the decision refusing or revoking parole.

**16.** A copy of the decision must be sent to the inmate within 14 days of receipt of the request for review.

*§3. Examination of the case of an inmate whose parole has been refused or revoked*

**17.** Where an inmate wishes to avail himself of the application provided for in the second paragraph of section 20 of the Act, he shall do so on the form corresponding to that in Schedule B.

**18.** The procedure given in sections 11, 12, 13 and 14 applies to this Subdivision.

*§4. Certificate of parole*

**19.** A certificate of parole, corresponding to that in Schedule C, duly completed, is given to the inmate as soon as he is released from the house of detention.

*§5. Suspension and revocation of parole*

**20.** The warrant provided for in section 26 of the Act is drafted on a form corresponding to that in Schedule D.

**21.** The hearing is held within 14 days of the imprisonment of the inmate following suspension.

**22.** The Commission informs the warden of the house of detention where the inmate concerned is imprisoned, of the date and place of the hearing within 7 days of the day set for the hearing.

The warden immediately informs the inmate of the date and place.

**23.** The time limit for the hearing referred to in section 22 may be revoked with the written consent of the inmate and the Commission.

**24.** The procedure given in sections 13 and 14 applies to this Subdivision.

*§6. Appeals related to temporary absence*

**25.** An inmate who, in accordance with section 40 of the Act, wishes to apply for an appeal related to temporary absence must do so on a form corresponding to that in Schedule E within 14 days following the date on which he was notified of the decision refusing him temporary absence.

**26.** Upon receipt of the request, the Commission informs the Director General of the Service de la probation et des établissements de détention in order for the latter to send the file concerning the refusal of temporary leave to the Commission.

**27.** Upon receipt of the file sent by the Director General a copy of the decision must be sent to the inmate within 14 days.

**SCHEDULE A**  
(s. 15)

Gouvernement du Québec  
Commission québécoise  
des libérations conditionnelles

Name of house of detention

Date

Le Secrétaire  
Commission québécoise  
des libérations conditionnelles  
Address of regional office

Attention : Coordinator of operations

**Request for review**

Following the decision of the Commission to:

— refuse to grant me temporary absence

☐

— revoke my parole

☐

I request a review of the decision for the following reasons:

\_\_\_\_\_  
Date of birth\_\_\_\_\_  
Name (print)\_\_\_\_\_  
File number\_\_\_\_\_  
Signature

Montreal Regional Office  
Palais de justice  
1, rue Notre-Dame est, suite 8, 121  
Montréal, QC H2Y 1B6

Québec Regional Office  
1279, boulevard Charest ouest  
8<sup>e</sup> étage  
Québec, QC G1N 4K7

**SCHEDULE B**

(s. 17)



Gouvernement du Québec  
Commission québécoise  
des libérations conditionnelles

Name of house of detention

Date

Le Secrétaire  
Commission québécoise  
des libérations conditionnelles  
Address of regional office

Attention : Coordinator of operations

**Request for a new examination**

Following my decision to:

— revoke my parole

☐

or following the decision of the Commission to

— refuse to grant me parole

☐

— revoke my parole

☐

I request a new hearing before the Commission for the following reasons:

\_\_\_\_\_  
Date of birth\_\_\_\_\_  
Name (print)\_\_\_\_\_  
File number\_\_\_\_\_  
Signature

Montreal Regional Office  
Palais de justice  
1, rue Notre-Dame est, suite 8, 121  
Montréal, QC H2Y 1B6

Québec Regional Office  
1279, boulevard Charest ouest  
8<sup>e</sup> étage  
Québec, QC G1N 4K7

## SCHEDULE C

(s. 19)



**Gouvernement du Québec  
Commission québécoise  
des libérations conditionnelles**

# CERTIFICATE OF PAROLE

|  |  |         |       |  |                                       |                              |                                 |
|--|--|---------|-------|--|---------------------------------------|------------------------------|---------------------------------|
| Given name   |  | Surname |       | Sex<br>M <input type="checkbox"/> F <input type="checkbox"/> | Date of birth<br>Year    Month    Day |                              |                                 |
| House of detention   |  |         |       | File number<br>Code    number    Year                        |                                       |                              |                                 |
| Parole begins  |  | Year    | Month | Day  | and ends                              |                              | Year    Month    Day            |
| The police station where he must report is:  |  |         |       | SM <input type="checkbox"/>                                  | SQ <input type="checkbox"/>           | GRC <input type="checkbox"/> | Indian <input type="checkbox"/> |
|  |  |         |       | Telephone number   |                                       |                              |                                 |
| Address of the probation officer to which he must report is  |  |         |       | Telephone number   |                                       |                              |                                 |
| Address of the person on parole  |  |         |       | Telephone number   |                                       |                              |                                 |
| <p><b>CONDITIONS FOR PAROLE:</b></p> <p>1 — Report to the police station upon release</p> <p>2 — Report to the probation officer upon release and then on the dates fixed by the probation officer, and cooperate in your reintegration into society</p> <p>3 — Obey the Acts and regulations in force</p> <p>4 — Refrain from associating with persons involved in criminal activities</p> <p>5 — Do not change residence, job or travel without the authorization of the parole officer</p> <p>6 — Specific condition(s):</p> <p>_____</p> <p>_____</p> <p>_____</p> |  |         |       |  |                                       |                              |                                 |
| Date   |  |         |       | Signature of the chairman or secretary of the Commission     |                                       |                              |                                 |

### DECLARATION OF PAROLEE

I, \_\_\_\_\_, declare that I will respect the conditions stipulated above, knowing that any violation may entail revocation of parole with all the consequences resulting from such a measure as specified in section 26 of the Act to promote parole of inmates (R.S.Q., c. L-1.1).

In witness thereof I have signed this

|       |                      |
|-------|----------------------|
| _____ | _____                |
| Date  | Signature of parolee |
|       | _____                |
|       | Signature of witness |

[illegible]

**SCHEDULE D**

(s. 20)



Gouvernement du Québec  
Commission québécoise  
des libérations conditionnelles

**WARRANT OF ARREST AND SUSPENSION OF PAROLE**

under the Act to promote the parole of inmates  
(R.S.Q., c. L-1.1)

Legal identification service number  
File number  
Date of birth

TO EVERY PEACE OFFICER

WHEREAS \_\_\_\_\_, having obtained parole in accordance with the provisions of section  
(name of parolee)  
17 of the Act to promote the parole of inmates, was discharged from \_\_\_\_\_ and  
(name of house of detention)  
the parole was to apply from the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ until the  
(day) (month) (year)  
\_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ unless the parole is revoked or cancelled,  
(day) (month) (year)  
in accordance with the provisions of the Act to promote the parole of inmates.

WHEREAS I \_\_\_\_\_, as a person designated by the chairman in  
(name of person designated by the chairman)  
accordance with the said Act, have reasonable grounds to believe that \_\_\_\_\_  
(name of parolee)  
should be apprehended.

I HEREBY SUSPEND the parole of \_\_\_\_\_ and I  
(name of parolee)  
command you, who are a peace officer, to proceed with his arrest and to bring him (her) under custody to the  
nearest house of detention and to return him (her) to the warden with this order.

You the said warden are hereby commanded to keep \_\_\_\_\_  
(name of parolee)  
in custody until his case is decided in accordance with section 28 of the Act to promote the parole of inmates.  
Important information:

Address of last place of work \_\_\_\_\_

Telephone number \_\_\_\_\_

Address of last residence \_\_\_\_\_

Telephone number \_\_\_\_\_

Signed on the \_\_\_\_\_ day of \_\_\_\_\_

19\_\_\_\_ in the \_\_\_\_\_

of \_\_\_\_\_

Province of \_\_\_\_\_

Executed on the \_\_\_\_\_ day of \_\_\_\_\_

19\_\_\_\_ in the \_\_\_\_\_

of \_\_\_\_\_

Province of \_\_\_\_\_

by \_\_\_\_\_

Peace Officer

Rank

\_\_\_\_\_  
Person designated by the chairman in accordance with the Act  
to promote the parole of inmates

\_\_\_\_\_  
Name and telephone number of  
probation officer

WARRANT No. \_\_\_\_\_

**SCHEDULE E**

(s. 25)



Gouvernement du Québec  
Commission québécoise  
des libérations conditionnelles

Name of house of detention

Date

Le Secrétaire  
Commission québécoise des  
libérations conditionnelles

---

Address of regional office

Attention : Coordinator of operations

**Appeal for temporary leave**

Following the decision to refuse my request for temporary leave for the purpose of reintegration into society, I am submitting an appeal to the Commission for the following reasons :

---

Date of birth

---

Name (print)

---

File number

---

Signature

Montréal Regional Office  
Palais de justice  
1, rue Notre-Dame est, suite 8, 121  
Montréal, QC H2Y 1B6

Québec regional office  
1279, boulevard Charest ouest  
8<sup>e</sup> étage  
Québec, QC G1N 4K7



c. L-3, r.1

## Regulation respecting the application of the Licenses Act

Licenses Act  
(R.S.Q., c. L-3, ss. 5 and 39)

### DIVISION I INTERPRETATION

**1.** In this Regulation, the following words and expressions means :

- (a) "Act" : the Licenses Act (R.S.Q., c. L-3) ;
- (b) "place of amusement" : a place of amusement within the meaning of subsection 1 of section 23 of the Act.

### DIVISION II SPECIAL RULES

**2.** For the purposes of subsection 4 of section 39 of the Act, a seat or its equivalent in a place of amusement that is a hall for dancing or a skating ring is deemed to be equal to 7 square feet of the surface.

**3.** Where a place of amusement is an outdoor cinema :

(a) for the purposes of subsection 4 of section 39 of the said Act, the number of seats which shall serve as the basis for calculating the duties payable pursuant to subsection 2 of section 27 of the Act for the operation of such a place of amusement is considered equal to twice the number of loud-speakers available ; and

(b) for the purposes of subsection 2 of section 39 of the Act, the duties pursuant to subsection 2 of section 27 of the Act are reduced by one-half.

**4.** Where La Ronde, Belmont Park and the Olympic Stadium are operated as places of amusement :

(a) for the purposes of subsection 4 of section 39 of the Act, the number of seats which shall serve as the basis for calculating the duties payable pursuant to subsection 2 of section 27 of the Act is 6 400 seats for La Ronde, 3 200 seats for Belmont Park and 55 000 seats for the Olympic Stadium ;

(b) for the purposes of subsection 2 of section 39 of the Act, the duties pursuant to subsection 2 of section 27 of

the Act for the operation of the places of amusement referred to in paragraph *a* are reduced by one-half :

- i. for La Ronde and Belmont Park ; and
- ii. for the operation of the Olympic Stadium by "The Montréal Alouettes Football Club Inc." and "*Le Club de Soccer Manic de Montréal Inc.*" ;
- iii. for the operation of the Olympic Stadium by "*Le Club de Baseball de Montréal Ltée.*".

**5.** Every license to open or operate a travelling show, including a small menagerie, is subject to the following duties :

- (a) in the cities of Montréal and Québec, and within 25 kilometres of each of such cities, 75 \$ for each day of performance ;
- (b) elsewhere in Québec, 35 \$ per day.

**6.** Every beach or swimming-pool and every side-show at local or provincial fairs, where a person assists at or participates in an exhibition, entertainment of sporting event, in consideration of a payment made for that entertainment or for any other purpose, are subject to the following fixed license duties :

- (a) for every beach or swimming-pool, 15 \$ ;
- (b) for every side-show at local or provincial fairs, 10 \$.

**7.** For the purposes of subsection 4 of section 39 of the Act, the number of seats which shall serve as the basis for calculating the duties payable pursuant to subsection 2 of section 27 of the Act is, for the places of amusement listed hereafter, as follows :

1. Amos Arena, 250 ;
2. Amqui Arena, 250 ;
3. Arvida Arena, 250 ;
4. Causapsal Arena, 250 ;
5. Drummondville Arena, 534 ;
6. Hull Arena, 667 ;
7. Joliette Arena, 167 ;
8. Jonquière Arena, 250 ;
9. Lachine Arena, 600 ;
10. La Tuque Arena, 417 ;
11. Laviolette Arena, Trois-Rivières, 934 ;
12. Matane Arena, 250 ;
13. Mégantic Arena, 334 ;
14. Mont-Royal Arena, Town of Mont-Royal, 1 310 ;



15. Port-Alfred Arena, 250 ;
16. Richmond Arena, 250 ;
17. Rivière-du-Loup Arena, 334 ;
18. Sayabec Arena, 125 ;
19. Shawinigan Arena, 1 167 ;
20. Sherbrooke Arena, 1 167 ;
21. Sainte-Agathe-des-Monts Arena, 150 ;
22. Saint-Damien Arena, 150 ;
23. Saint-Jérôme Arena, 1 334 ;
24. Sainte-Thérèse-de-Blainville Arena, 100 ;
25. Trois-Pistoles Arena, 200 ;
26. Canadian Arena Co. (Forum), Montréal, 8 977 ;
27. Québec Coliseum, 4 000 ;
28. Rouyn Forum, 334 ;
29. Mont-Royal Hotel, Montréal, halls for dancing, 1 000 ;
30. Windsor Hotel, Montréal, halls for dancing, 724 ;
31. *Oeuvre & Fabrique Saint-Pierre*, Fort Coulonge, cinema, 100 ;
32. Wilson Pavillon, Côteau-du-Lac, Soulanges, cinema, 250 ;
33. Saint-Éleuthère Parish Hall, operated by the *Syndicat de Saint-Éleuthère Incorporé*, 100 ;
34. *Théâtre La Fenièrre*, Ancienne-Lorette, Québec, 63 ;
35. *Théâtre Riviera*, St-Laurent Blvd., Montréal, 500 ;
36. Young Men's & Young Women's Hebrew Association Hall, Westbury Avenue, Montréal, 300.



c. L-6, r.1

## Regulation respecting amusement machines

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6, ss. 34, 36 and 119)

### 1. In this Regulation, the following words mean :

- (a) “Act” : the Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6) ;
- (b) “operator” : a person who owns or rents an amusement machine that he puts at the disposal of the public for the latter’s use ;
- (c) “merchant” : a person who, other than as an operator, deals in amusement machines.

### 2. With respect to amusement machines, subject to any provisions to the contrary in this Regulation, the duties for the licences referred to in section 34 of the Act that are issued for a period of one year are as follows :

- (1) merchant licence, 100 \$ ;
- (2) operator’s licence, 200 \$ plus :
  - (a) 500 \$ for each machine whose operation :
    - i. allows a player, during each game, to multiply his chances of winning free games or additional game time by any type of operation ;
    - ii. allows to erase one or several free games or additional game time accumulated and to use in another way that which was erased ; or
    - iii. allows to accumulate more than 99 free games ;
  - (b) 500 \$ for each machine that is operated by activating a mechanism by which various symbols are placed in a line such that the player, may win, according to the matching of the symbols aligned, one or more free games, commonly referred to as a one-armed bandit ;
  - (c) 200 \$ for each machine commonly referred to as a pinball machine or, in French as a *machine à boules* ;

(d) 100 \$ for each merry-go-round, mechanical game or other device in or on which a person rides, commonly referred to as a ride ;

(e) notwithstanding subparagraph d, 20 \$ for each machine of the kind described in the said subparagraph and intended for young children ;

(f) 75 \$ for each billiard, pool or snooker table or other table of the same kind ;

(g) 100 \$ for each bowling lane ;

(h) 50 \$ for each juke-box ; and

(i) for each additional amusement machine :

i. 50 \$ in the case of a machine whose operation is meant only for entertainment, with no possibility of accumulating free games, additional game time or winning a prize of any kind ;

ii. notwithstanding subparagraph i, 200 \$ in the case of a group of machines of the type described in the said subparagraph constituting a single, inseparable entity even through each of them functions independently ;

iii. 150 \$ in the case of a machine whose operation may result in the awarding of free games or additional game time ;

iv. in the case of a game where the result may be the awarding of a prize of any kind, other than a free game or additional game time :

(A) 50 \$ where it is hand crafted and can only be played by one person at a time ;

(B) 200 \$ where it is not hand crafted and can only be played by one person at a time ;

(C) 300 \$ where it is not hand crafted and allows for competition between players.

### 3. Where an operator applies for a licence for the first time, the Régie des loteries et courses du Québec (Board) may issue a licence for a period of less than one year and collect with respect to such licence, the duties provided for in section 2 in proportion to 12 months, the number of months for which it is issued.

### 4. Where an operator, whose licence is in force, wishes to place at the disposal of the public an amusement machine not included among those that served to determine the amount of the licence duties, he shall notify the Board beforehand by forwarding the prescribed form duly com-

pleted and pay, in respect of the machine, the duties provided for in section 2 :

(a) for the number of months in proportion to 12 months that remain before the expiry of the licence, where a machine has not yet been made available to the public ; or

(b) for the number of months in proportion to 12 months, that remain as of the expiry date of the licence under which the machine was already made available to the public, to the expiry date of his licence where a machine has already been made available to the public.

**5.** Where an amusement machine is rendered permanently out of order as the result of a fortuitous event or *force majeure* or if it is transferred to a merchant who holds a licence issued by the Board, in exchange for a machine mentioned in section 4, an operator may obtain a refund for  $\frac{1}{2}$  of the duties that he has paid for the machine, provided :

(a) his licence was in force on the date on which the fortuitous event, the *force majeure* of the exchange took place ;

(b) the fortuitous event or *force majeure* or the exchange took place within 6 months of the coming into force of his licence ;

(c) he applies to the Board for the refund by sending the prescribed form duly completed :

i. within 20 days following the date on which the fortuitous event or *force majeure* occurred ;

ii. in the case of an exchange, at the same time as the notice provided for in section 4.

**6.** Where an operator's licence is issued to a non-profit organization contemplated in the second paragraph of section 119 of the Act, the duties with respect to such licence are  $\frac{1}{3}$  of those provided for in section 2 for each charity fair, charity lottery, parish fair or other similar community event, the duration of which does not exceed 15 days.

**7.** Where a licence is lost, destroyed, altered or otherwise rendered unusable, the licence holder must apply for a duplicate that the Board will issue to him upon payment of duties of 5 \$.

**8.** A person wishing to obtain a licence must ensure that the form, documents and information referred to in section 36 of the Act are forwarded to the Board at least 30 days before the latter must make a decision with respect to such licence.

**9.** The payment of duties provided for in this Regulation must be made in cash, by certified cheque, or money-order made out in the name of the Régie des loteries et courses du Québec when applying for a licence or filing the form referred to in section 4 or applying for the duplicate referred to in section 7.

However, in the case of an application for an operator's licence, the payment may, in compliance with the first paragraph, be made in 3 equal installments as prescribed below :

(a) the first payment, when applying for the licence ;

(b) the second payment, within 3 months of the date on which the licence comes into effect ; and

(c) the last payment, within 6 months of the date on which the licence comes into effect.

**10.** The Board shall reimburse the person whose licence application is rejected or the operator who is refused permission by the Board to make additional amusement machines available to the public for the amount of duties paid in accordance with section 9.

O.C. 711-79, (1979) 111 G.O., 2947

O.C. 990-80, (1980) 112 G.O. II, 1737



c. L-6, r.2

## Rules respecting amusement machines

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6, ss. 19 and 20)

**1.** In these Rules, “Act” means the Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6).

**2.** A person wishing to obtain an operator’s or merchant’s licence must :

- (a) be a Canadian citizen ;
- (b) for a person who is not a natural person, have his head office or main place of business in Canada ;
- (c) be at least 18 years of age ;
- (d) never have been convicted of an indictable offence ;
- (e) unless legally separated or divorced, not be the spouse of a person whose application was refused or whose licence was revoked ;
- (f) not be the partner of a person who has been convicted of an indictable offence.

**3.** A person wishing to obtain a merchant’s licence shall furnish to the Régie des loteries et courses du Québec (Board) with the form prescribed in section 36 of the Act, the following documents and information, *inter alia* :

- (a) a copy of his deed of incorporation, where applicable, or a copy of the by-laws or any other documents that show the structure and the objectives of the organization ;
- (b) a certified copy of the contract establishing his representative’s right to act ;
- (c) a list of the names and addresses of each of his customers ;
- (d) the categories of amusement machines that he operates.

**4.** A person wishing to obtain an operator’s licence shall furnish to the Board with the form prescribed in section 36

of the Act, following documents and information, *inter alia* :

- (a) a copy of his deed of incorporation, where applicable, or a copy of the by-laws or any other documents that show the structure and the objectives of the organization ;
- (b) a certified copy of the contract establishing his representative’s right to act ;
- (c) a complete, categorized inventory of all his amusement machines, including for each one :
  - i. the serial number ;
  - ii. a detailed technical description ;
- (d) an enumeration of all the amusement machines that he wishes to put at the disposal of the public with :
  - i. a photograph of a sample amusement machine from each category ;
  - ii. the rules to be followed by the public using the amusement machines ;
  - iii. the cost of using the amusement machines.

**5.** The Board may require that a person wishing to obtain an operator’s licence or holding such a licence pay a security where :

- (a) he fails to guarantee to the satisfaction of the Board that he will comply with the Act, the regulations and these Rules ;
- (b) he fails to demonstrate to the satisfaction of the Board that his financial means are sufficient to meet his obligations with respect to the Board or the public ;
- (c) he has been convicted of an offence under the Act, the regulations or these Rules ;
- (d) the Board deems it necessary for the protection of the public.

**6.** A security may be furnished by depositing with the Board :

- (a) a sum of money ;
- (b) securities ; or
- (c) a letter of security that complies with the prescribed form.

**7.** The Board may require that a person wishing to obtain an operator's licence or holding such a licence have and maintain liability insurance where :

(a) the amusement machine that he wishes to put at the disposal of the public or that he puts at the disposal of the public could cause bodily injury or property damage to those persons using it or to any other person in the place where such a machine is operated ;

(b) the place where an amusement machine is put at the disposal of the public presents a danger to the persons in that place.

**8.** The Board may require that a person wishing to obtain a licence be fingerprinted and photographed where the Board deems it necessary for confirming the identity of the person.

**9.** The holder of an operator's licence shall immediately notify the Board of any legal proceedings taken against him, other than a traffic violation or proceedings related to marriage or family law, by sending the Board a copy of the document that was served to him.

**10.** In order to exercise the rights provided for in the second paragraph of section 119 of the Act, a non-profit organization must allocate, for the purposes for which the licence was requested, at least 50% of the gross receipts of the activities carried out under the licence.

**11.** The documents furnished to the Board related to an application for a licence become the property of the Board.

**12.** The licences remain the property of the Board and the holders may not consider or assess them as part of their property.

**13.** Where a licence is suspended or revoked, the holder shall return it to the Board as soon as the latter notifies him of its decision.

**14.** The holder of an operator's licence shall display in public view, on an amusement machine for which he has paid duties to the Board, the piece of identification furnished to him by the Board for that purpose.

**15.** The holder of an operator's licence shall post on each of his amusement machines, in public view :

(a) the cost and the conditions required to use the amusement machine ;

(b) the rules to be followed by the public using the amusement machine ;

(c) what the public using the amusement machine may win.

**16.** A prize awarded for a game of skill may not be credited in order to obtain a more expensive prize from a subsequent game.

**17.** It is prohibited to make any technical changes whatsoever to an amusement machine without obtaining prior consent from the Board.

**18.** Where an amusement machine fails to function properly, the holder of an operator's licence for the machine shall refund the person who used it for the amount he spent.

**19.** A defective amusement machine shall immediately be removed from public use until it has been repaired.

**20.** The holder of an operator's licence shall make all the necessary provisions to ensure that, in the places where an amusement machine is put at the disposal of the public :

(a) the peace is not disturbed ;

(b) a person whose faculties are obviously impaired is not permitted to enter or stay on the premises.

**21.** The place where an amusement machine is put at the disposal of the public must :

(a) be well-lighted during business hours ;

(b) comply with the Act and regulations in force pertaining to construction, health and public safety.

**22.** The holder of an operator's licence who puts an amusement machine at the disposal of the public shall install it so that any risk to public safety is minimized.



c. L-6, r.3

## Rules respecting publicity contests

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6, ss. 19 and 20)

**1.** In these Rules, "Act" means the Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6).

**2.** These Rules do not apply to publicity contests where the total value of the prizes offered does not exceed 100 \$.

**3.** A person for whom a publicity contest is carried on shall file with the Régie des loteries et courses du Québec (Board) with the form prescribed in section 59 of the Act, the following documents and information, *inter alia* :

- (a) a detailed description of the publicity contest ;
- (b) a description of each prize offered through the contest and its advertised value ;
- (c) the region in which a prize offered shall be allocated ;
- (d) the rules for participation in the contest ;
- (e) a sample copy of the printed advertisement for the contest and the text of messages to be broadcasted by the electronic media ;
- (f) where a contest is carried on for a person other than a natural person, a certified copy of the resolution authorizing a natural person to sign in his name the documents required by the Board ;
- (g) where a contest is carried on for more than one person, the name and address of each person as well as his percentage of interest in the contest ;
- (h) the date on which the contest is publicly launched ;
- (i) the date and time limits for participation in the contest with mention of the criteria determining the validity of an entry form, with respect to the date and time limits ;
- (j) the places or addresses where the public must deposit or send the contest entry forms ;

(k) the name, address and occupation of each member of the jury that is responsible for selecting the winners, if there is a jury ;

(l) the place, date and time of the awarding of the prizes ;

(m) a description of the method of awarding the prizes ;

(n) the approximate number of chances that a participant has of winning any one of the prizes offered in the contest, where the number of chances may be determined ;

(o) the place or address where the prizes must be claimed or whether the prizes are delivered to the winners ;

(p) any fact known to a person for whom a publicity contest is carried on, or to his representative, that would appreciably affect a participant's chances of winning a prize.

**4.** A person for whom a publicity contest is carried on may comply with paragraph *d* of section 3 by adopting the following rules for participation and by indicating his compliance therewith on the form prescribed by section 59 of the Act :

### Rules for participation :

(1) To participate in the contest, a person must write his name, address and telephone number on an entry form or on a plain sheet of paper and send the form or sheet to the place mentioned in the advertisement.

(2) The contest begins on ..... and ends on ..... at ..... h .....

(3) Each prize offered will be awarded on ..... by a random drawing of the eligible entry forms received.

(4) A person may participate in the contest as many times as he wishes.

(5) To win a prize, the person whose name appears on an entry form that has been drawn must correctly answer a skill-testing question.

(6) The contest is offered exclusively to residents of Québec.

(7) A prize must be accepted as offered and may not be exchanged for cash.

(8) A person who wins a prize must allow, if required, his name to be used for advertising purposes related to the contest.

**5.** Documents filed with the Board concerning a publicity contest become the property of the Board.

**6.** The advertisement of a publicity contest must include at least :

(a) the name of each person for whom the publicity contest is carried on ;

(b) the information mentioned in paragraphs *b, c, d, i, j, o* and *p* of section 3 ;

(c) the information that the winners will be selected by a jury, where applicable ;

(d) the groups or categories of persons that may not participate in the contest ;

(e) the information that the person for whom the publicity contest is being carried on has paid, in respect of the contest, the duties required under the Act ;

(f) the following text : "A complaint respecting the conduct of and awarding of a prize in this publicity contest may be submitted to the Régie des loteries et courses du Québec".

**7.** The text of the advertisement for a publicity contest must be set in typeface of at least 6 points.

**8.** A person for whom a publicity contest is carried on shall furnish security when :

(a) he fails to guarantee to the satisfaction of the Board that he will comply with the Act, the regulations and these Rules ;

(b) he fails to demonstrate to the satisfaction of the Board that his financial means are sufficient to meet his obligations with respect to the carrying on of the contest ;

(c) he fails to demonstrate to the satisfaction of the Board that his publicity contest offers reasonable guarantees of execution or realization ;

(d) he has already been convicted of an offence under the Act, the regulations or these Rules for a previous publicity contest ;

(e) the total value of the prizes offered to residents of Québec is 20 000 \$ or more ;

(f) the Board deems it necessary for the protection of the public.

**9.** A security may be furnished by depositing with the Board :

(a) a sum of money ;

(b) securities ; or

(c) a letter of security that complies with the prescribed form.

**10.** Where a publicity contest is cancelled or changes are made thereto after the form prescribed in section 59 of the Act has been filed with the Board, the person for whom the publicity contest is carried on, or his representative, must immediately notify the Board thereof in writing.

However, it is forbidden to cancel a publicity contest or make changes to it after it has been publicly launched.

**11.** Where a person cancels a publicity contest or reduces the value of the prizes before the contest is publicly launched, he is entitled :

(a) in the first case, to a full reimbursement of the duties paid ;

(b) in the second case, to a reimbursement of the duties paid that is equal to the proportion that this reduction represents of the value of the prizes on which the duties have been paid.

**12.** A publicity contest is publicly launched when an advertisement of the contest is released to the public for the first time, regardless of the media employed.

**13.** The person for whom a publicity contest is carried on, his employees, representatives or agents, the members of the jury and their families may not participate in the contest.

**14.** A receptacle used for the awarding of prizes in a publicity contest must be of a type or form making it possible for each participant to have an equal chance of winning a prize.

**15.** The awarding of a prize allocated to a region must be effected from among the participants of that region.

**16.** A person for whom a publicity contest is carried on, or his representative, must, within 5 days following the date of the awarding of a prize, notify the winner of the steps he must take in order to have his prize delivered.

The notice must be sent by registered or certified mail or personal service to the address indicated by the winner on his entry form.

**17.** A person for whom a publicity contest is carried on shall :

(a) publish the list of winners and winning numbers of the unclaimed prizes worth over 100 \$, in a Québec French-language daily newspaper of the region where the publicity contest was carried on ;

(b) file proof of such publication with the Board within 30 days following the date on which a prize is awarded.

**18.** A person for whom a publicity contest is carried on must, within 60 days following the deadline for participating in the contest, send a written report to the Board that includes :

(a) the name and address of each winner of a prize valued at 100 \$ or more, the prize that has been awarded to him and the date on which it was delivered to him ;

(b) the name and address of each winner who has not claimed his prize, the prize he has been awarded and the reason his prize has not been delivered, whatever its value ;

(c) the prizes that have not been awarded, their description and the reason they have not been awarded.

**19.** The Board may require that a person for whom a publicity contest is carried on do all that the Board considers necessary in order that a prize offered be not only awarded but effectively delivered to a winner.

**20.** A person for whom a publicity contest is carried on, or his representative, shall keep the documents and other vouchers that would enable the Board to conduct an audit respecting the carrying on of the contest until he obtains written permission to dispose of them from the Board.





c. L-6, r.4

## Regulation respecting harness racing

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6, ss. 34, 36, 40, 53, 54, 57 and 119)

**1.** In this Regulation, the following terms mean :

(a) “horse” : a stallion, gelding, colt, mare, filly or cryptorchid registered with a body recognized for that purpose by the Régie des loteries et courses du Québec (Board) ;

(b) “harness race” : a race in which each horse is harnessed to the type of sulky described in the Rules respecting harness racing (c. L-6, r.5) ;

(c) “Act” : the Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6) ;

(d) “horse owner” : a person who completely or partially owns or leases a race-horse or who has any interest in a corporation, partnership, association or other organization that owns or leases a horse.

**2.** In the matter of harness racing, the licences governed by section 34 of the Act are issued for a one-year period ; these licences, and the duties relating thereto, are as follows :

(a) racing licence, authorizing its holder to hold a race meeting :

i. at a race track where only non-pari mutuel races are held :

(A) 10 \$ per race program where the service of racing judges is not required ;

(B) 25 \$ per race program where the service of racing judges is required ;

ii. at a race track where pari mutuel races are held, the duties relating thereto are established per race program, taking into account the average amount wagered per race program during the preceding calendar year ; these duties are as follows :

| <i>Average amount wagered per race program during the preceding calendar year</i> | <i>Duties per race program</i> |
|---|--------------------------------|
|---|--------------------------------|

|                          |        |
|--------------------------|--------|
| (A) 1 000 000 \$ or more | 800 \$ |
|--------------------------|--------|

|  |        |
|--|--------|
| (B) 750 000 \$ or more,<br>but less than<br>1 000 000 \$ | 650 \$ |
|--|--------|

|   |     |
|---|-----|
| (C) 500 000 \$ or more,<br>but less than 750 000 \$ | 550 |
|---|-----|

|   |     |
|---|-----|
| (D) 300 000 \$ or more,<br>but less than 500 000 \$ | 450 |
|---|-----|

|   |     |
|---|-----|
| (E) 200 000 \$ or more,<br>but less than 300 000 \$ | 300 |
|---|-----|

|   |     |
|---|-----|
| (F) 100 000 \$ or more,<br>but less than 200 000 \$ | 200 |
|---|-----|

|  |     |
|--|-----|
| (G) 75 000 \$ or more,<br>but less than 100 000 \$ | 100 |
|--|-----|

|   |    |
|---|----|
| (H) 50 000 \$ or more,<br>but less than 75 000 \$ | 75 |
|---|----|

|                         |    |
|-------------------------|----|
| (I) less than 50 000 \$ | 50 |
|-------------------------|----|

(b) race track licence, authorizing its holder to operate a race track :

i. for a track where only non-pari mutuel races are held :

(A) 10 \$, where 10 or fewer race programs are held ;

(B) 25 \$, where more than 10 race programs are held ;

ii. for a track where pari mutuel races are held :

(A) 50 \$, where 50 or fewer race programs are held ;

(B) 100 \$, where between 50 and 100 race programs are held ;

(C) 150 \$, where between 100 and 150 race programs are held ;

(D) 200 \$, where between 150 and 200 race programs are held ;

(E) 500 \$, where more than 200 race programs are held ;

(c) sponsor's licence, authorizing the holder, other than the holder of a racing licence, to offer an advertized purse for a special race : 25 \$ ;

(d) association's licence, authorizing the holder, other than a natural person, to represent groups of persons connected with racing or breeding race horses : 50 \$ ;

(e) licence for a stable boarding race-horses that is situated elsewhere than at a race track, breeding or training farm : 10 \$ ;

(f) racing judge's licence : 15 \$ ;

(g) race secretary's licence : 15 \$ ;

(h) assistant race secretary's licence : 10 \$ ;

(i) director of programmes' licence : 15 \$ ;

(j) judges' secretary's licence : 10 \$ ;

(k) starting judge's licence : 10 \$ ;

(l) placing judge's licence : 10 \$ ;

(m) paddock judge's licence : 10 \$ ;

(n) patrol judge's licence : 5 \$ ;

(o) timer's licence : 5 \$ ;

(p) bookkeeper's licence : 10 \$ ;

(q) race announcer's licence : 15 \$ ;

(r) pari mutuel employee's licence : 5 \$ ;

(s) admissions employee's licence : 5 \$ ;

(t) security guard's licence : 5 \$ ;

(u) horse owner's licence, authorizing its holder to declare his race-horse or have it declared in a race held by the holder of a racing licence issued by the Board or to register his stallion or mare at the Board for breeding purposes : 10 \$ ;

(v) licence of a horse owner's authorized agent : 5 \$ ;

(w) horse trainer's licence :

i. Class A : a complete general licence, authorizing its holder to train a race-horse that participates in a race meeting : 10 \$ ;

ii. Class B : a junior trainer's licence, authorizing its holder to train a race-horse that participates :

(A) in a race meeting without pari mutuel betting ;

(B) in a race meeting with pari mutuel betting, if he is the exclusive owner of the horse or if the meeting is held at an agricultural fair or exhibition ; or

(C) in a special event approved by the Board : 5 \$ ;

(x) driver-trainer's licence : 15 \$ ;

(y) driver's licence :

i. Class A : a complete general licence, authorizing its holder to drive a race-horse at any race meeting : 15 \$ ;

ii. Class B : a junior driver's licence, authorizing its holder to drive a race-horse at any race meeting : 10 \$ ;

iii. Class C : a beginner-driver's licence, authorizing its holder to drive a race horse at any qualifying race or race held at an agricultural fair or exhibition : 5 \$ ;

iv. Class D : an amateur-driver's licence, authorizing its holder to drive a race-horse at a race held at an agricultural fair or exhibition or at a special event approved by the Board : 5 \$ ;

(z) groom's licence : 5 \$ ;

(aa) licence for any person, other than those provided for in paragraphs b to e of section 4, who has access to the areas of a race track where horses may be found : 5 \$ .

**3.** The licences governed by section 34 of the Act in the matter of breeding or training race-horses are issued for a one-year period ; these licences, and the duties relating thereto, are as follows :

(a) breeding farm licence : 10 \$ ;

(b) training farm licence : 10 \$ ;

(c) breeding and training farm licence : 20 \$ .

**4.** The licences governed by section 34 of the Act, to practise a profession, trade or occupation other than that of officer of the Governments of Canada or Québec at a race track, or to operate a business at a race track, are issued for a one-year period ; these licences and the duties relating thereto, are as follows :

(a) a dealer's licence, authorizing the holder to operate a business at a race track : 10 \$ ;

- (b) horse equipment dealer's licence : 10 \$ ;
- (c) veterinarian's licence : 10 \$ ;
- (d) chemist's licence : 10 \$ ;
- (e) blacksmith's licence : 10 \$ ;

(f) licence for practising a profession, trade or occupation relating to racing for which no licence is prescribed in this Regulation : 10 \$.

**5.** Where a person is remunerated by the Board for carrying on an activity or for practising a profession, trade or occupation for which a licence is prescribed in sections 2 and 4, he is exempt from paying the duties relating thereto.

**6.** Where a person governed by this Regulation applies for a licence for the first time, the Board may issue a licence to him for a duration of less than one year and collect, with respect to that licence, the duties prescribed in sections 2, 3 or 4, where applicable, according to the number of months for which the licence is issued out of a 12-month period.

**7.** A person who holds an owner's licence, a trainer's licence, a driver's licence or a groom's licence of a race commission or other organization established to control and supervise horse racing outside Québec and who wishes to obtain a licence of the same class from the Board may carry on the activity concerned for a 10-day period effective from the date on which he provides the Board or the racing judge, where applicable, with the duly completed prescribed forms and the prescribed duties.

**8.** The colour of a licence for a natural person is :

- (a) red, for a racing official ;
- (b) blue, for a participant ;
- (c) yellow, for others.

**9.** The holder of a yellow licence may not enter the stable zone of a race track at any time, unless his licence is marked with a red dot.

**10.** The devices governed by section 53 of the Act are the following :

- (a) photo finish devices for horses crossing the finish line ;
- (b) video recording devices for races ;

- (c) electric or electronic timing devices ;
- (d) the starting gate.

**11.** The duties prescribed for the registration of the devices provided for in section 53 of the Act or in section 10 are 10 \$ per annum for each device.

**12.** The duties prescribed for the registration provided for in section 56 of the Act are :

- (a) for colours : 5 \$ per annum or 20 \$ for a 5-year period ;
- (b) for stable names : 10 \$ per annum or 40 \$ for a 5-year period ;
- (c) for a stallion, for which registration is provided for by the rules : 50 \$ per annum ;
- (d) for a mare, for which registration is provided for by the rules : 1 \$ per annum ;
- (e) for a document or property for which registration is provided for by the rules : 5 \$ ;
- (f) for a modification to the registration of one of the cases provided for above : 1 \$.

**13.** Where a licence is lost, destroyed, tampered with or otherwise rendered unusable, its holder must request a duplicate that is issued to him by the Board upon payment of duties of 5 \$.

The first paragraph also applies to a document certifying the registration provided for in section 11 or 12 where applicable.

**14.** The fees prescribed for obtaining a document provided for in section 39 of the Act are :

- (a) 0,25 \$ for each page of text of the document ;
- (b) 3 \$ for a certificate of authenticity of the document, if desired ; and
- (c) 1 \$ for sending the document, where applicable.

**15.** The duties and fees prescribed in this Regulation are paid in cash or by money order made out to the order of the Régie des loteries et courses du Québec and, subject to section 16, at the time of the request giving rise to the payment.

The person whose application for a licence is refused is reimbursed by the Board for the duties he paid in accordance with the first paragraph.

**16.** The duties prescribed in paragraph *a* of section 2 are payable for a whole race meeting at least 3 days before the meeting begins.

Where a race meeting comprises more than 10 race programs, it may be divided into groups of 10 programs ; the duties are payable for each group of 10 programs at least 3 days before the group of 10 programs begins, and provided that the last group, which may comprise fewer than 10 programs, is paid for at the same time as the first group.

Where the average amount wagered per race program cannot be established for the preceding calendar year, the average is determined by the Board.



c. L-6, r.5

## Rules respecting harness racing

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6)

### CHAPTER I DEFINITIONS

**1.** In these Rules, unless the context indicates otherwise, the following words and expressions mean :

(1) “authorized agent” : a natural person appointed by a horse owner to represent him who holds an authorized agent licence issued by the Régie des loteries et courses du Québec (Board) :

(2) “gait” : trot or pace ;

(3) “association” : a person who holds a racing licence issued by the Board ;

(4) “purse” : the money or another prize awarded to the owners of horses participating in a race ;

(5) “advertised purse” : the money offered as a cash prize by an association for a special race or offered by a sponsor holding a licence issued by the Board ;

(6) “eligibility certificate” : a document issued by a body recognized by the Board, giving the features of a horse and the statistics of its previous races ;

(7) “registration certificate” : a document issued by a body recognized by the Board for the purpose of registering race horses ;

(8) “maiden horse” : a horse that, at a given gait, has never won a race with a purse, held at such a gait ;

(9) “morning line” : odds given by the director of the programme or his representative to each horse participating in a race and posted immediately before the opening of the wagers for the race ;

(10) “harness race” : a race in which each horse is harnessed to the type of sulky described in these Rules ;

(11) “conditioned race” : a regular race for which the eligibility of horses is determined in accordance with one or more specific conditions, that may be based on :

(a) the winnings of the horses for a determined number of races or for a determined period of time ;

(b) the position of the horses in a determined number of races or for a determined period of time, except the position obtained in a schooling race with no pari-mutuel betting ;

(c) the age of the horses ;

(d) the sex of the horses ;

(e) the number of starts of the horses for a determined period of time ;

(f) specific criteria, in the case of foreign horses that do not have a sufficient number of starts in Canada or the United States ;

(12) “elimination heat” : a race comprising heats, the purpose of which is to allow the best horses in each heat to qualify for the final heat ;

(13) “handicap race” : a race handicap is granted based on the performance, earnings, sex of the horses, claiming price or distance to cover ;

(14) “early closing race” : a special race whose registration closing time is more than 6 weeks before the date of the race ;

(15) “late closing race” : a special race whose registration closing time is less than 6 weeks but more than 5 days before the date of the race ;

(16) “claiming race” : a regular race in which the horses that participate are offered for sale at a determined price to whoever wishes to claim them, in accordance with these Rules ;

(17) “qualifying race” : a race in which a horse establishes its ability to participate in a race meeting in accordance with the qualifying standards in force ;

(18) “two-in-three race” : a special race that comprises several heats in which the same horses participate. The first horse to win 2 heats is the winner ;

(19) “futurity race” : a special race for which horses are nominated in their own name or their dam’s name, either during the gestation period or the year of their birth ;

(20) “match race” : a race organized by the owners of participating horses who establish amongst themselves the conditions for participation ;

(21) “matinee race” : a race with no entry fees and no purse money ;

(22) “regular race” : a race whose registration closing time is between the 5<sup>th</sup> day before the race and the time indicated in the conditions for participation or, at the latest, at noon of the day preceding the race ;

(23) “preferred race” : a race reserved for the fastest horses that participate in a race meeting or for which the horses are chosen in accordance with their ability or performance, without taking into account their eligibility ;

(24) “walk-over” : a race held for only one horse or an entry ;

(25) “special race” : a race with an advertised purse to which are added the nomination, sustaining and starting fees ;

(26) “stake race” : a special race that is held in the year subsequent to the year of the closing of nominations ;

(27) “drug” : a substance mentioned in the Schedule to the Race Track Supervision Regulations (C.R.C., 1978, c. 441) ;

(28) “official sample” : a sample of blood, saliva, urine or any other organic fluid, taken from a horse, sealed and identified in accordance with the Race Track Supervision Regulations ;

(29) “retention area” : a specially equipped place at a race track where official samples are taken from horses ;

(30) “entry” : several horses entered or participating in a race and considered as one horse for the purposes of pari-mutuel betting ;

(31) “post time” : the time set for the arrival of the horses at the starting gate ;

(32) “declaration” : the deposit, in the declaration box, of an entry form duly completed to enter a horse in a specific race ;

(33) “finish line” : a real or imaginary line, perpendicular to the racing strip drawn with theodolite, from a point situated in the middle of the racing judges stand to a point situated on the other side of the track ;

(34) “starting line” : a real vertical line, drawn on the hub rail of the inside of the track, at no less than 200 feet from the beginning of the first turn ;

(35) “Act” : An Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6) ;

(36) “nomination” : the deposit, in a specific place, of a nomination form duly completed, to declare a horse in a special race ;

(37) “stable name” : a name registered with the Board under which a horse owner works ;

(38) “objection” : a verbal statement by a driver to the racing judges alleging that a violation of these Rules occurred during a race ;

(39) “participant” : a horse owner including a lessee, authorized agent, trainer, driver or groom ;

(40) “racing strip” : the part of a race track on which the race is held ;

(41) “protest” : a written statement, sent to the racing judges, alleging that a horse is ineligible to participate in a race, that his declaration or nomination was made incorrectly or that a violation of these Rules, resulting in the prevention of a horse or driver from participating in a race, was made by a participant or racing official ;

(42) “fair start pole” : a black and yellow post, at least 2 feet higher than the stop of the hub rail on the inside of the racing strip, installed near the rail at a point approximately 320 feet before the starting line ;

(43) “race program” : the number of races held consecutively on the same occasion ;

(44) “Race Track Supervision Regulations” : Regulations made by the Minister of Agriculture of Canada under the Criminal Code ;

(45) “official result” : the position given to horses at the end of a race and officially declared by the racing judges for the purposes of pari-mutuel betting ;

(46) “race meeting” : a determined number of race program organized by an association and held on the same race track ;

(47) “preliminary score” : a short warm-up period for the horses in front of the grandstand, after the parade and before the start of a race ;

(48) “starting zone” : the area between the starting line and the fair start pole.

## CHAPTER II GENERAL

**2.** In addition to the Act, the regulations and these Rules, any person applying for a licence must :

(a) for the 5 years preceding the date of his application for a licence, not have been convicted of an indictable offence involving fraud, forgery, games and bets, narcotics or races or not have had any legal proceedings against him pertaining to the above ;

(b) have served any sentence for an indictable offence involving fraud, forgery, games and bets, narcotics or races, or any sentence passed upon him by a horse racing commission or by another horse racing control and supervision agency ;

(c) not be the spouse of a person whose application was refused or whose licence was repealed, unless they are legally separated or divorced ;

(d) not be an associate or employee of a person who has been convicted, within 5 years preceding the date of his application for the licence, for an indictable offence involving fraud, forgery, games and bets, narcotics or races, or who has any legal proceedings against him pertaining to the above ;

(e) not own, operate or have any interest in an illegal bookmaking scheme or any other illegal scheme or be a partner, agent, employee or associate in such a scheme ;

(f) not have made false statements in his licence application ;

(g) not be involved in a pursuit or practice unsuitable or inconsistent with the normal race procedure.

**3.** Documents produced at the Board concerning a licence application become the property of the Board.

**4.** A licence remains the property of the Board ; it cannot be considered or assessed by its holder as his own property.

**5.** The Board may require that a person wishing to obtain a licence be fingerprinted and photographed where the Board deems such procedure necessary to verify the identity of that person.

**6.** A licence holder must wear the licence conspicuously while carrying on the activity, practising the profession, trade or occupation or while operating the commerce for which the licence was issued, unless the licence pertains to an event or installations ; in those cases, the licence must be shown upon the request of any racing judge or person authorized by the Board.

**7.** No communications system, including telephones, may be installed or modified at a race track without the approval of the Board, except in rooms used by the management of the race track or of the association.

**8.** An association must disconnect all public telephones at a race track 15 minutes before the start of the first race of a program and keep them disconnected until 15 minutes after the end of the last race of the program.

No person at a race track may, during that period, use a telephone, telegraph or any other remote communications device, unless it is for the normal business of the association, the race track licence holder, the Board or officers of the Department of Agriculture of Canada and the Ministère du Revenu du Québec, carrying out their duties or press reporters to communicate with their respective offices as part of their job.

**9.** These Rules apply to standardbred horse races held :

(a) at a race track where pari-mutuel races are held ;  
or

(b) at a race track where only non-pari-mutuel races are held but exclusively in the case of special races.

In all other cases, only sections 2, 3, 4, 5, 6, 10, 11, 25, 26, 27, 28, 33, 44, 367, 368 and 369 apply.

**CHAPTER III****LICENCES FOR RACE TRACKS, RACING,  
BREEDING FARMS, TRAINING FARMS OR  
BREEDING AND TRAINING FARMS****DIVISION I  
GENERAL**

**10.** Any person applying for a race track, racing, breeding farm, training farm or breeding and training farm licence shall have and maintain, for the duration of his licence, liability insurance or another form of protection that the Board may deem satisfactory.

**11.** A race track, a breeding farm, training farm or breeding and training farm shall comply, at all times, with the construction, health and safety standards in force or accepted.

Any modification to a race track that might have an incidence on the holding of a race shall first be approved by the Board.

**DIVISION II  
RACE TRACK LICENCES**

**12.** No race track licence with pari-mutuel betting shall be issued unless the race track is equipped with :

- (a) a paddock ;
- (b) a retention area ;
- (c) stables ;
- (d) a stand for the racing judges ;
- (e) a racing strip ;
- (f) a public grandstand ;
- (g) an adequate lighting system for evening races ;
- (h) rooms for the use of the secretary of the association.

**13.** A paddock shall be large enough to accommodate the horses of at least 2 races. Its plan and location shall be approved by the Board and it shall be surrounded by a fence built in such a manner that no unauthorized person may enter.

**14.** A retention area shall have an adequate number of stalls, a room for the personnel working there and all the material they require.

**15.** The stables of a race track shall contain enough stalls to accommodate the horses necessary for a race meeting.

**16.** A racing judges' stand shall be constructed so that the judges have a complete view of the track at all times, be equipped so that the judges may perform their duties efficiently and without disturbance, and be situated so that the finish line crosses its middle point.

**17.** A racing strip shall be at least 48 feet wide at its narrowest point.

**DIVISION III  
RACING LICENCES**

**18.** No racing licence with pari-mutuel betting shall be issued unless the person applying for it possesses :

- (a) equipment registered by the Board for selling, recording or automatically computing wagers ;
- (b) a display board ;
- (c) a photo finish system for horses crossing the finish line ;
- (d) a public address system ;
- (e) a communications system ;
- (f) video recording equipment for races ;
- (g) a starting gate ;
- (h) an electric or electronic timing device ;
- (i) the equipment necessary for taking the samples prescribed in these Rules.

**19.** A display board shall be placed so that letters and figures appearing on it may be easily read from the grandstand.

**20.** A photo finish system for horses crossing the finish line shall make it possible to photograph under the same angle, at the finish line, each horse participating in a race so that it is possible to determine its position in the race,



the time it took to cover the distance of the race and the distance between it and the other horses.

**21.** A public address system shall be installed so as to allow the public and the participants to be informed of the progress and the result of the race as well as any other information required by these Rules.

**22.** A communications system shall allow the racing judges to communicate with :

- (a) the supervisor of the pari-mutuel system ;
- (b) the display board supervisor ;
- (c) the paddock judge ;
- (d) the patrol judges ;
- (e) the starting judge ;
- (f) the official at the photo finish service for horses crossing the finish line ;
- (g) the chief test inspector ;
- (h) the official announcer ;
- (i) the video recording officials of the race ;
- (j) any other person the Board may deem necessary.

**23.** A starting gate shall be installed on a motor vehicle that shall be equipped with a 2-way communications system with the racing judges stand, a loudspeaker system used solely to give instructions to drivers, a flashing light and a sounding device that shall be used only to notify the drivers that the start of a race must be recalled.

**24.** An association shall provide the Board with adequate rooms at the race track where it holds its race meeting.

No modification to such rooms may be made without the authorization of the Board.

**25.** An association that wishes to extend a race meeting shall notify the Board in writing giving the date of each race program in the extension.

**26.** The Board may grant or refuse permission to hold a race program at a requested date by taking into account these Rules and the best interest of racing.

**27.** An association may not hold race programs more than 6 days a week. When applying for a racing licence, days-off shall be indicated.

When a racing licence is issued, the days-off may not be changed without the authorization of the Board.

**28.** The Board may require that a person who applies for or holds a racing licence pay it a security where :

- (a) he does not offer guarantees deemed sufficient by the Board that he will comply with the Act, the regulations and these Rules ;
- (b) he cannot show, to the satisfaction of the Board, that his monetary resources are sufficient to meet his obligations towards the Board or the public ;
- (c) the Board deems it fit for the protection of the public.

**29.** Unless the interests of the races and of the public necessitate it, no racing licence with pari mutuel betting shall be issued to a race track for holding a race meeting :

- (a) if it is situated less than 50 miles from another track where a race meeting with pari-mutuel betting is being held under a licence issued by the Board ; or
- (b) if it is situated in a municipality whose population combined with that of the territory surrounding it within a radius of 50 miles is less than 200 000.

**30.** The books or documents defining the conditions for participation in a race, the programmes and other publications of an association pertaining to a race meeting shall conspicuously bear the following sentence :

“This association holds a racing licence issued by the Régie des loteries et courses du Québec and holds its race meeting in accordance with the Act respecting lotteries, racing, publicity contests and amusements machines (R.S.Q., c. L-6), the regulations and the rules made under the Act”.

**31.** An association shall give a licence holder access to all areas of race track to carry out the activities for which the licence was granted unless the association can prove to the Board that it has good reasons to prohibit access to the licence holder.

**32.** An association shall constantly supervise each of a race track where it holds its race meetings so that only authorized persons holding licences or passes have access there.

**33.** The Board may require, as a condition for issuing or maintaining a racing licence, that the applicant or the holder :

(a) install gates at the race track wherever the Board deems it necessary ;

(b) place a sufficient number of guards at each gate.

**34.** Only a pass issued by the Board or recognized by the Board makes it possible for a person who does not hold a licence issued by the Board to circulate at a race track elsewhere than in the public areas ; this rule does not apply to the officers of the Governments of Canada and Québec carrying out the duties of their profession, trade or occupation.

**35.** An association that makes race track regulations should first have them approved by the Board before they come into force.

These regulations shall be posted in the race secretary's office, in the racing judges' office and in the paddock.

They shall apply in the same manner and have the same effect as these Rules.

**36.** An association shall, for each race program provide a veterinarian licenced by the Board, in order to give professional veterinary services as prescribed in these Rules.

**37.** During each race program, an association shall retain the services of a blacksmith who shall be present in the paddock at all times. It shall also provide participants with suitable spare equipment in order to avoid a delay in the progress of the races.

**38.** The exits and entrances of a paddock shall be closely watched during a race program so that only persons authorized to be there may enter.

**39.** An association shall keep a record of the persons entering or leaving the paddock and the time of their entrance and exit.

**40.** An association shall, at the race track where it holds a race meeting, have a boarding stable for horses declared in a race and boarded elsewhere than in the stables of the race track.

**41.** It is prohibited for an association to accept the declaration of a horse in a race or allow it to be boarded in a stable of the race track where it is holding a race meeting unless the owner holds a horse owner's licence issued by the Board.

**42.** An association shall give a 24 hour notice to the owner or, where applicable, to the trainer of a horse that is there legally but that it wishes to expel.

**43.** An association shall, during a horse race, place at a strategic point along the racing strip one ambulance together with enough qualified personnel for administering first aid to the injured and ensure their transport to a medical centre.

**44.** An association shall, within 30 days following the end of a race meeting, forward to the Board, on the prescribed form, a complete report on all activities respecting the meeting.

#### **DIVISION IV**

#### **LICENCES FOR BREEDING FARMS, TRAINING FARMS OR BREEDING AND TRAINING FARMS**

**45.** The holder of a licence for a breeding farm, training farm or breeding and training farm shall, before 30 September of each year for the period from 1 February to 31 August preceding it and before 10 February of each year for the period from 1 September to 31 January preceding it, forward to the Board on the prescribed form, a report giving :

(a) the dates of the breeding performed during the period concerned ;

(b) the names of the stallion and mare for each breeding ;

(c) the name of the owner of the mare at the time of the breeding.

He shall also, in the report that must be forwarded before 30 September for the period from 1 January to 31 August preceding it and in the report that must be forwarded before 10 February for the period from 1 September to 31 December preceding it, give the list of the foals

born during that period and the name of the owner of the dam at the time of birth.

He shall also, in the report that must be forwarded before 30 September, give the list of the horses boarded on his farm on 31 August, and the name, age and sex of each horse as well as the name of the owner, and identify the breeding stallions and broodmares.

## **CHAPTER IV RACING OFFICIALS**

### **DIVISION I GENERAL**

**46.** For a race program with pari-mutuel betting the following racing officials shall be present to perform the duties and exercise the responsibilities described in these Rules :

- (a) at least 2 judges, one of whom is the chairman ;
- (b) 1 starting judge ;
- (c) 1 paddock judge ;
- (d) 1 race secretary or an assistant ;
- (e) 1 director of programmes or 1 bookkeeper ;
- (f) 1 electronic or electric timer official and 1 manual timer official ;
- (g) 1 equipment inspector ;
- (h) 1 identifier.

If requested by an association, 1 placing judge and patrol judges may also be present for such a program.

**47.** For a race program without pari-mutuel betting, the following racing officials shall be present to perform the duties and exercise the responsibilities described in these Rules :

- (a) at least 1 racing judge ;
- (b) 1 starting judge ;
- (c) 1 bookkeeper ;
- (d) 1 manual timer official.

Where 2 or 3 racing judges are present, one of them may act as timer.

**48.** Racing judges shall be commissioned and paid by the Board or a body which the Board empowers to do so and selected among persons holding a racing judge licence.

The Board or the body shall assign the racing judges to the various race tracks where race meetings are held and determine which of the judges assigned to a given race track shall act as chairman.

The other racing officials shall be designated and paid by the association that holds the race meeting at which they officiate.

**49.** Each year, racing judges, starting judges, patrol judges and timers shall undergo a visual acuity test with the naked eye, with eye glasses, if required, and with field glasses, and a colour blindness test.

**50.** No racing official may, while performing his duties, leave his work station without the approval of the racing judges chairman, or in the absence of the latter, of the person he appointed to replace him.

Where a racing judge wishes to leave his station while performing his duties, he shall obtain the permission of the racing judges chairman.

**51.** The Board may require that a person who applies for a racing official's licence write an examination given by the Board, testing his knowledge of these Rules and horse racing in general.

### **DIVISION II RACING JUDGES**

**52.** The racing judges' duties are to supervise and control, on behalf of the Board, the race meeting held at the race track to which they are assigned and to ensure the enforcement of the Act, the regulations and these Rules, and, in particular :

- (a) to supervise and control the holding and organization of races, the work of the other racing officials, the participants and all other persons involved in races and present at the race track ;
- (b) to control the declarations and scratching of horses and claims ;
- (c) to see that each race starts on time ;
- (d) to determine the finishing order of the horses and the result of each race ;

(e) to draft and forward to the Board, after each race program, a report signed by each judge on each race in the program, of all violations during this program and the decisions rendered ;

(f) to report to the Board as deemed fit by them or as required by the Board ;

(g) to supervise and control the drawing by lot of the post positions of the horses ;

(h) to keep a register of the accidents that occur on the racing strip ;

(i) to observe the behavior of the drivers and horses in order to note any incident that could influence the progress of a race or constitute a violation ;

(j) to stay in communication with the racing officials for the duration of each race ;

(k) to order the expulsion from the race track of any person whose behavior makes him undesirable ;

(l) to know and dispose of the violations to these Rules, the objections, protests, and complaints and impose the fines and penalties, in accordance with the powers vested in them ;

(m) to perform the other duties pertaining to their functions.

**53.** The racing judges chairman shall assume his duties at the race track where he is assigned, 72 hours before the beginning of the race meeting. The racing judges shall be present at the judges' stand 15 minutes before the start of the first race of a program and remain there for at least 10 minutes after the end of the last race.

**54.** The racing judges have together, at the race track to which they are assigned, the authority as regards, during a race meeting, the enforcement of and the compliance with the Act, the regulations and these Rules.

The orders they give and the decisions they render are final, subject to contrary provisions of the Act or of these Rules.

They shall have, in the performance of their duties, unlimited access to all areas of the race track to which they are assigned.

They shall be made aware of and handle situations that are not provided for in these Rules or refer them to the Board.

**55.** Where they have reason to believe that a horse is unfit to participate in races because it is sick, limps or is

otherwise physically unsound, the racing judges may require that a horse that is at a race track occupied by an association undergo an examination by a veterinarian licensed by the Board, whether a race meeting is in progress or not, and that this veterinarian give a report of the examination results.

**56.** The racing judges order that a horse be scratched from a race because of its poor physical condition.

In such a case, that horse shall be entered on the "Racing Judges' List".

**57.** The racing judges order that a horse be scratched if it was involved in an incident before the race if the seriousness of the incident warrants such a decision.

**58.** The racing judges shall establish and keep a register called the "Racing Judges' List" in which they shall enter the name of a horse which, following their decision, is unfit to participate in a race because it is dangerous or unmanageable or for any other reason they deem in the public interest or necessary for the smooth running of a race or which, following the decision of a veterinarian licensed by the Board, is unfit to participate in a race because it is sick, limps or is otherwise physically unsound.

For as long as the name of a horse appears on this list, the horse may neither be raced nor declared in a race. It may however be declared in a special race unless the racing judges decide otherwise.

Only racing judges may delete the name of a horse from the "Racing Judges' List". However, where a horse was put on this list because of its health or physical condition, it may not be deleted unless a veterinarian licensed by the Board certifies that the horse can participate in a race.

The owner or his authorized agent and the trainer of a horse registered on the "Racing Judges' List" shall be notified thereof in writing. The notice shall also give the reasons for the decision. Where the name of a horse is deleted from the "Racing Judges' List", a notice to this effect shall be posted in a place for the participants to read.

**59.** One of the racing judges shall signal the breaks in gaits and ensure that they are noted in the report that the racing judges write after each race program.

### **DIVISION III STARTING JUDGES**

**60.** A starting judge, under the authority of the racing judges, shall give the official signal for the start of each race and ensure that the start complies with these Rules, and, in particular :

(a) have complete authority over the drivers and horses participating in a race from the moment of the formation of the parade until he gives the official start signal ;

(b) give the start signal for each race, rendering the race official ;

(c) give the orders and take all necessary measures to ensure a good start ;

(d) take his position in the starting gate vehicle 15 minutes before the start of each race of a race program ;

(e) forward to racing judges, after each race program, a detailed report of the offences he noted and the penalties or fines he recommends ;

(f) recommend, in writing, to the racing judges to register on the "Racing Judges' List", the name of any horse that has problems in starting correctly in a race, and delete it where he judges fit ;

(g) hold exercises to train the horses to start, using the technique employed at the race track to which he is assigned.

### **DIVISION IV PADDOCK JUDGES**

**61.** A paddock judge, under the authority of the racing judges, is in charge of all paddock activities, the equipment judge, the identifier and the persons who are normally there, and, in particular :

(a) group the horses of the same race in the stalls of the paddock and give the signal to enter the racing strip for the parade ;

(b) ensure that broken or defective equipment is checked for and also that horseshoes, headstall numbers and saddle pad numbers for each race are verified ;

(c) keep a register of the equipment of each horse, and ensure that only changes in equipment authorized by the racing judges are made ;

(d) control the entries to and exits from the paddock and report to the racing judges the presence of persons he believes are not authorized to be in the paddock ;

(e) supervise the work of the identifier ;

(f) control the entrance and exit of horses, drivers and persons that have access to the paddock ;

(g) supervise the work of the blacksmith ;

(h) notify the racing judges of anything that may delay the start of a race or otherwise affect or modify its progress ;

(i) immediately notify the racing judges of any violation of these Rules ;

(j) forward to racing judges, after each race program, a detailed written report of the violations he noted during the race program ;

(k) ensure at all times the availability of sound spare equipment for the horses ;

(l) explain to the racing judges why a horse is returning to the paddock after having entered the racing strip for the parade ;

(m) perform any other work required by his duties.

### **DIVISION V PATROL JUDGES**

**62.** A patrol judge, under the authority of the racing judges, shall supervise the activities on the racing strip during a race, and, in particular :

(a) be in constant communication with the racing judges ;

(b) signal to the racing judges :

i. any activity that may affect the progress or results of a race ;

ii. any violation of these Rules ;

iii. any irregularity in the gait or physical condition of a horse ;

iv. any change, absence or defect in the equipment of a horse normally used for the race he supervises ;

(c) forward to the racing judges, after each race program, a detailed report of his observations and violations of these Rules he noted during such race program ;

- (d) perform any other work required by his duties.

## **DIVISION VI RACE SECRETARY**

**63.** A race secretary, under the authority of the racing judges, shall prepare and organize the races held by the association that hires him and ensure that they comply with these Rules, and, in particular :

(a) receive and keep the eligibility certificates of the horses participating in the races as well as those of the horses boarded on the premises owned or operated by the association ;

(b) be responsible for the safety of the documents given to him by the participants as well as those respecting the races he organizes ;

(c) check the eligibility certificates of the horses and the other documents given to him under these Rules ;

(d) keep his knowledge respecting the age, classification and competitiveness of the horses up-to-date ;

(e) establish classes for horses and ensure that horses declared in these classes are eligible ;

(f) establish the qualifying standards for the horses ;

(g) establish and post the conditions for participation in a race ;

(h) compile the declarations and make a list of the horses declared in the various races ;

(i) establish the preference date for each of the horses declared ;

(j) ensure that the drawing of the post positions is done ;

(k) prepare the list of the horses that are to start in a race for the purposes of the programme ;

(l) do any other work required by his duties.

## **DIVISION VII DIRECTOR OF PROGRAMMES**

**64.** The director of programmes, under the authority of the racing judges, shall publish, for each race program, a programme including all the information prescribed in these Rules. He may also perform the duties of the bookkeeper in the absence of the latter.

## **DIVISION VIII BOOKKEEPERS**

**65.** A bookkeeper, under the authority of the director of programmes, shall record in the documents prescribed the official data of a race, and, in particular :

(a) the name of each horse participating ;

(b) the date of the race ;

(c) the name of the association holding the race ;

(d) the length of the racing strip ;

(e) the identification of the pacers running without hobbles ;

(f) the condition of the racing strip ;

(g) the type of race ;

(h) the distance to cover ;

(i) the gait at which it is held ;

(j) the post positions of the horses ;

(k) the position of the horses :

i. at the quarter-mile mark, at the half-mile mark and at the finish line for a race shorter than one mile, with the distance between the other horses and the leader at the finish line ;

ii. at the quarter-mile mark, at the half-mile mark, at the three-quarters of a mile mark, at the beginning of the last straight part of the racing strip before the finish line and at the finish line with, in the last 2 cases, the distance between the other horses and the leader of a one-mile race ;

iii. at the quarter-mile mark, at the half-mile mark, at the mile mark, at the beginning of the last straight part of the racing strip before the finish line with, in the 2 last cases, the distance between the other horses and the leader for a race longer than one mile ;

(l) the official result ;

(m) the time taken by the leader to cover :

i. the quarter-mile, the half-mile, the length of the race, for a race shorter than one mile ;

ii. the quarter-mile, the half-mile, three quarters of a mile and the mile for a one-mile race ;

iii. the quarter-mile, the half-mile, the mile and the length of the race for a race longer than one mile ;

(n) each horse's running time, in fifths of a second ;

(o) the final odds of the pari-mutuel system ;

(p) the name of the driver of each horse ;

(q) the names of the horses that finished 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> as determined by the racing judges for the purposes of distributing the purse ;

(r) the temperature of the day, and wind conditions ;

(s) a break of gait, or a horse running approximately one-quarter of a mile second to the rail ;

(t) an equipment breakdown or an obstruction ;

(u) the amount won by each horse in the race ;

(v) a horse having respiratory problems or that bled during a race ;

(w) any other data the Board may order an association to record.

#### **DIVISION IX TIMERS**

**66.** A timer, under the authority of the racing judges, shall determine the exact duration of each race, and, in particular :

(a) be at his station 15 minutes before the start of the first race of a program ;

(b) start his chronometer when the nose of the first horse crosses the starting line ;

(c) record the time that the leader takes to cover each quarter of a mile and, if any, the remaining distance to finish the race ;

(d) certify, after each race, the duration of the race recorded in the record of the racing judges.

**67.** The accuracy of the chronometer used during a race shall be checked at least once a year by a master clock-maker.

#### **DIVISION X EQUIPMENT JUDGES**

**68.** An equipment judge, under the authority of the paddock judge, shall check the equipment of the horses that are in the paddock before a race in which they participate, and, in particular :

(a) establish and keep up-to-date a card showing the equipment used by each horse participating in a race meeting ;

(b) check the equipment of each horse participating in a race to ensure that it corresponds exactly with the card referred to in paragraph a ;

(c) report to the paddock judge any change or modification in the equipment of a horse.

#### **DIVISION XI HORSE IDENTIFIERS**

**69.** A horse identifier, under the authority of the paddock judge, shall identify the horses that are in the paddock before a race in which they participate, and, in particular :

(a) ensure that each horse is tattooed in accordance with these Rules or with the standards of a body recognized for that purpose by the Board ;

(b) check the tattoo of each horse in order to ensure that it is positively the horse declared in the said race ;

(c) check the registration certificate of each horse and, if needed, other documents in order to ensure the identity of each one ;

(d) report to the paddock judge any doubt or mistake pertaining to the identity of a horse.

#### **CHAPTER V PARTICIPANTS**

##### **DIVISION I GENERAL**

**70.** The Board may require that a person wishing to obtain one of the licences prescribed for participants undergo a fingerprint and photography session where the Board deems it necessary to satisfy itself of the identity of that person.

**71.** In the case of a dispute between an association and a participant, both parties shall negotiate its settlement in good faith.

During the period of negotiation, neither party shall prevent or try to prevent the holding of a race program for which declarations have been duly made.

**72.** It is prohibited for anyone to be in a sulky to train or drive a horse on the premises of a race track unless he keeps both feet in the stirrups and wears a safety helmet accepted by the Board, made of resistant material, provided with an adequate lining and having a buttoned chin strap.

**73.** The holder of a driver-trainer licence shall have the privileges of a driver and a trainer and is subject to the pertinent rules.

## **DIVISION II OWNERS**

**74.** Where a horse belongs to several persons or to one more persons other than natural persons, an authorized agent shall be appointed to act on their behalf in everything concerning the races in which the said horse participates.

**75.** A person less than 18 years of age may obtain a horse owner's licence only if a parent, an authorized agent or a tutor, 18 years of age or older, agrees in writing to assume all responsibilities and duties of ownership for that person.

**76.** A horse owner's licence gives access to its holder only to the stable area of the race track where his horse is boarded.

**77.** A horse owner who holds an owner's licence may not at the same race track entrust his horses to more than one trainer without the approval of the Board.

## **DIVISION III AUTHORIZED AGENTS**

**78.** A person wishing to obtain an authorized agent licence shall forward to the Board, with his application form, a document proving his appointment as authorized agent, signed by the owner of the horse who appoints him as agent.

While his licence is valid, an authorized agent shall notify the Board of each change in his status of authorized agent by sending the Board a document signed by the owner concerned, indicating the nature of the change.

## **DIVISION IV TRAINERS**

**79.** A trainer shall be responsible at all times for the physical condition of the horses he trains. It is prohibited to have a horse that he is training start a race when it is in

no condition to race, or where a drug or any other substance was given to it, in contravention of these Rules.

**80.** A trainer shall watch over and protect the horses he trains against the administering of harmful medication or drugs, or against medication or drugs which may change the physical condition of a horse. He shall also watch over and protect these horses against an illegal exchange or a substitution respecting the taking of an official sample.

**81.** Where a trainer fails to protect or watch over the horses he trains as required in section 80 and an offence is committed against one of his horses respecting the administering of medication or drugs or the taking of an official sample, he is as responsible for the offence as the person who commits it.

**82.** A trainer who leaves the race track is still responsible for a horse that was declared in a race before he left.

An assistant trainer shall be responsible for a horse declared in a race while he is in charge of it.

## **DIVISION V DRIVERS**

**83.** The Board may require that a person who wishes to obtain a driver's licence take part in a qualifying race in order to show to the Board his racing capabilities and undergo an examination, given by the Board, testing his knowledge of these Rules.

**84.** A person who wishes to obtain a driver's licence shall forward to the Board, with his application form :

(a) a certificate showing that he successfully underwent in the last 12 months, an eye examination done by an oculist, if he is 45 years of age or over ; and

(b) if he is 55 years of age or older, a health certificate proving that he underwent a medical examination, in the last 6 months, showing that he is physically fit to race.



**85.** A driver shall wear distinctive colors, regardless of weather conditions, either for warming up his horse on the racing strip before the race or to take part in the parade or the race itself.

Where a driver wears a rain suit, it must be of his distinctive colors or made from a transparent material allowing to clearly distinguish his colors.

**86.** It is prohibited for a driver to go to the grandstand, to the pari-mutuel room or anywhere else on the race track where the public has access, as long as he has not driven all the horses he had to drive during a race program and has not changed into his street clothes.

## **DIVISION VI GROOMS**

**87.** The Board may require that a person who wishes to obtain a groom licence show that he is capable of such a job and that he is familiar with these Rules.

## **CHAPTER VI HORSES**

**88.** In order to be able to participate in a race held by an association a horse shall :

- (a) have been tattooed by the Board, or by a body recognized by the Board ;
- (b) hold a certificate of eligibility and a registration certificate recognized by the Board ;
- (c) have undergone successfully, in the 12 months preceding the race in which it is participating, a negative Coggins test attested to by a certificate and presented to the race secretary and the racing judges ;
- (d) be at least 2 years old, and, in the case of a pari-mutuel race, no older than 14 and in the other cases no older than 17 ;
- (e) not have, from 6 May 1981, undergone nerve blocking other than a posterior digital nerve blocking ;
- (f) breathe without the help of a tube ;
- (g) not be completely blind ;
- (h) belong to a person holding a horse owner's licence issued by the Board ;

(i) meet the other conditions or requirements prescribed in these Rules.

**89.** Where a horse is sold, its new owner or the authorized agent shall, within 20 days following the date of the sale, forward to the body recognized for those purposes by the Board, the registration certificate of the horse for the change in ownership to be made.

**90.** Where a horse is sold, it may participate in only one race from the time of the sale until the change in ownership is made on the registration certificate by the body recognized by the Board for that purpose unless it is proven to the racing judges that the required papers have been transmitted to that body.

**91.** It is prohibited for anybody, except a representative of a body recognized by the Board for the purposes of issuing horse eligibility certificates, racing judges, race secretaries or a director of programmes, holders of licences issued by the Board, to correct the data recorded on the eligibility certificates.

**92.** The age of a horse shall be calculated from 1 January of the year of its birth except for a horse born during the months of November or December in 1970 to 1977 inclusive ; in the latter case, the age of a horse shall be calculated from 1 January of the year following its birth.

**93.** Where a mare is spayed or when a horse has undergone nerve blocking the owner or trainer shall notify the association and the Board in writing, in order to be able to declare it in a race, subject to section 88.

**94.** A horse that, to the knowledge of a veterinarian licensed by the Board who is on duty during a race program, bled before or during a race may, before the start of a race in which it participates, be injected with a coagulation agent or another substance recognized as a treatment to stop the bleeding and whose use is not prohibited. The veterinarian who gives the injection shall give a written report to the racing judges who decide if the horse may participate in the race.

## **CHAPTER VII ETHICS**

**95.** It is prohibited to inflict cruelty upon a horse.

**96.** It is prohibited for the employees of an association who are involved in the preparation, holding and outcome of a race, or for racing officials to have their horses race at the race track at which they are carrying out their duties.

**97.** It is prohibited for racing officials to wager, either themselves or through another person, on the results of the races they are officiating.

**98.** It is prohibited for a licence holder to consume or be under the influence of alcohol or drugs while on duty at a race meeting.

**99.** It is prohibited for a racing official, except for a director of programme who must indicate only his own choices on a printed programme, driver or trainer to indicate a choice of horses on a programme or to make any comment on the choice of a horse respecting pari-mutuel betting.

**100.** The behaviour of a licence holder shall in no way be detrimental to the reputation of the races.

**101.** It is prohibited for the holder of a licence issued by the Board :

- (a) to make or accept a bribe ;
- (b) to suggest or take part in a dishonest or fraudulent action ;
- (c) to hold a race or drive in a race with dishonest intentions.

A person who is aware of such activities shall immediately report the details to the racing judges.

**102.** It is forbidden to influence or to attempt to influence a representative of the Board, a racing official or any other holder of a licence of the Board in the carrying out of their duties.

**103.** Where a horse participates in a race, it is prohibited for its owner, trainer, driver, groom, the authorized agent of this owner or their employees to bet, to incite someone to bet on their behalf or to have in their possession pari mutuel tickets on another horse participating in the same race.

For features, they may bet or have someone bet for them but only in combinations where they choose their horse or their entry to finish 1<sup>st</sup>.

**104.** It is prohibited for a participant whose horse is declared in a race to require a cash premium or any other consideration from the association in order that the horse participate in the race.

**105.** It is prohibited for anyone to take any action or make any move whatsoever or incite someone to take any action or make any move whatsoever which could unduly result in the cancelling of the race or a delay in the start of the race.

**106.** It is prohibited for anyone to smoke on the racing strip during a race program and during the 2 preceding hours.

**107.** It is prohibited for anyone to behave incorrectly, disrespectfully or injuriously towards others.

**108.** It is prohibited for the holder of a licence issued by the Board, at a race track, to disturb the peace, threaten, assault or attack a person for any reason whatsoever.

## CHAPTER VIII RACES

### DIVISION I GENERAL

**109.** An association may hold the following races :

- (a) regular races :
  - i. conditioned ;
  - ii. claiming ;
  - iii. preferred, that is classified, preferred, invitational, handicap or open to any horse that can participate in it ;
- (b) special races :
  - i. stakes ;
  - ii. futurity ;
  - iii. early closing ;
  - iv. late closing ;
- (c) feature races :
  - i. qualifying ;
  - ii. time trial ;
  - iii. match ;

- iv. schooling ;
- v. “matinee”.

**110.** The start of the races of a race program shall be at regular and reasonable intervals, calculated from the time the word “Official” appears on the display board until the beginning of the next race. An interval shall be no longer than 20 minutes. However, in the case of unforeseen circumstances, racing judges may allow for a longer interval.

**111.** The association shall determine the post time of each race of a race program, provided that the last race of a race program starts at 23 h 55, at the latest.

**112.** There shall be an interval of at least 60 minutes between 2 heats of a race where a horse participates in both heats.

**113.** The qualifying standards for horses and the modifications made to them shall be forwarded to the racing judges and posted in places where participants may read them at any time.

**114.** A race horse, whatever its age, shall, to be declared in a regular or special race, have an official performance to its credit. In the case of a regular race, the performance must have been obtained during a period of time determined by the regulations of the association holding the race, referred to in section 35.

**115.** The racing judges shall prepare a “Qualifying List” on which the names of the horses that do not meet the existing qualifying standards or do not offer, in their opinion, a satisfactory performance in a race, shall be recorded.

Horses shall remain on the list until they meet the existing qualifying standards.

**116.** Where the racing judges enter a horse on the “Qualifying List”, they shall notify its owner or trainer in writing that the association shall also post in a place where the participants may read it.

**117.** The fact that a horse is entered on the “Qualifying List” shall not be written on its eligibility certificate nor prevent it from participating in a special race.

**118.** The distance to be raced shall be included in the conditions for participation, as well as the number of heats in a race, where applicable.

**119.** The distance to cover, during a race, shall be determined in multiples of one sixteenth of a mile.

**120.** A conventional sulky shall be used for a race, that is, equipped with 2 shafts parallel to the horse and securely hitched on both sides of the horse. No part of the hitch shaft shall be higher than an imaginary horizontal line drawn at the lowest point of the horse’s back.

**121.** A horse owner or trainer shall be responsible for ensuring that the inside and outside of each wheel of the sulky he uses for a race is equipped with colorless or uniformly coloured wheel-discs.

**122.** In a pari-mutuel race, the racing judges may require that the sulkies be equipped with mudguards, if the condition of the racing strip makes it necessary.

**123.** A horse that participates in a race shall, during the race and the warm-up period preceding it, bear on its saddle pad and headstall a number corresponding to the one appearing for the race on the programme, and this, at least one hour before the first race.

**124.** The number of horses that may start in a race shall be determined in accordance with the width of the racing strip, by according 8 feet in width, at its narrowest point, for each horse starting the race in the first line and by allowing a maximum of 2 horses, for a pari-mutuel race, or 3 horses, for a non-pari-mutuel race or for a feature with pari-mutuel, to start in the second line.

However, the maximum number of horses that can start a race in the first line is :

- (a) 8, on a half-mile racing strip ;
- (b) 9, on a racing strip longer than half a mile.

## **DIVISION II**

### **REGULAR RACES**

#### *§1. Conditions for participation*

**125.** For a race meeting with pari-mutuel betting, the race secretary shall post in a place where participants may read it, a list of the conditions for participation in the races of at least 1 race program, and at least 24 hours before the time prescribed for the earliest closing of declarations in a race held in one of the programs.

For a race meeting without pari-mutuel betting, the conditions for participation in a race shall be posted at least 18 hours before the time prescribed for the closing of declarations.

**126.** The race secretary shall indicate, in the conditions for participation in a race, the number of declarations required for the race to be held. Where the number of required declarations is reached, the race shall be held on the date determined for that purpose.

Where the number of declarations required is not reached, the race may be cancelled or the declaration period extended.

Where the race is cancelled, the race secretary shall then post a notice of cancellation of the race on which the names of the horses that were declared shall appear.

Where the declaration period is extended, the race secretary, by means of the public address system, shall notify the participants present at the race track and indicate the duration of that extension.

**127.** The race secretary may provide, for each race program, replacement races which he shall mention as such in the list of the conditions for participation.

A replacement race may be held only if a scheduled race on the program is cancelled.

**128.** A race, including a replacement race, may be divided to complete the number of races provided for in the race program during which it shall be held, or in a subsequent race program.

However, a divided race may not replace a race provided in a race program, for which the number of declarations required has been attained.

**129.** Where a race is divided to complete the number of races scheduled in a race program, horses that are to start in each division shall be determined by a drawing after the rules respecting preference have been applied, unless the conditions for participation in the race provide divisions based on age or sex.

**130.** A race meeting shall include a number of races for trotters and a number of races for pacers in a ratio of their respective number to the total number of horses available to participate in the races of that meeting.

**131.** The word “start” in the conditions for participation of a race refers only to starts of races with purses. Each time a horse participates in a race or a heat of a race constitutes a start.

**132.** Where preference is given in the conditions for participation in a race, it is given priority over the preference rules established in section 242.

**133.** The eligibility of a horse in a race shall be established at the closing of declarations for the race.

**134.** Where a condition for participating in a race is based on the winnings of a horse, only winnings completed to the nearest dollar must be taken into account.

**135.** For a race where trotters and pacers are mixed, a horse shall meet the conditions for participation imposed on trotters if entered as a trotter or to those imposed on pacers if entered as a pacer.

**136.** It is prohibited to impose a condition for participation on a race based on the individual record of horses or on their capacity to run a certain distance in fixed time.

**137.** Where the conditions for participating in a race are contradictory, they shall be interpreted in favor of the participants.

## *§2. Claiming races*

**138.** Part of the total number of races held each week by an association may be made up of claiming races, in proportion to the number of horses for which an authorization referred to in section 139 was presented to the race secretary concerning the total number of horses that are able to participate in the race meeting being held by the association.

**139.** A horse may be entered in a claiming race only if the owner or authorized agent deposits with the race secretary before the closing time of declarations :

(a) an authorization duly signed showing the amount for which the horse may be claimed ;

(b) an up-to-date registration certificate of the horse concerned.

Where there is doubt concerning the validity of the authorization, the race secretary shall notify the racing judges who shall decide whether or not to accept the declaration of the horse concerned.

For the purposes of this section, a lessee is not an owner.

**140.** Subject to section 90, the declaration in a claiming race of a horse whose registration certificate was not submitted to the race secretary, as required in section 139, before the time established for the closing of declarations, shall be rejected.

The first paragraph does not apply where a registration certificate was transmitted to the body recognized by the Board for the purposes of making a change of ownership.

**141.** A claiming race may not be held where the claiming price of a horse that is declared in it is lower than the smallest purse offered in a race held during the same week as the claiming race.

**142.** Claimings shall be made for the price written in the programme, subject to the fact that a printing error may be corrected by the racing judges and that the correction be publicly announced.

**143.** The claiming price of a horse may be increased following an allowance granted to it because of its age, sex or pedigree, except in the case of a horse 7 years old or more, or a spayed mare.

**144.** A horse declared in a claiming race shall participate in the race or in each of the heats of the race for the profit of its owner and not of its claimer.

**145.** Only a holder of a licence from the Board may, himself, or through his authorized agent, claim a horse.

However, an owner or a trainer may not claim or have claimed in his name, directly or indirectly, a horse which he owns or trains.

**146.** No person may present more than one claim for the same horse during a claiming race.

**147.** It is prohibited to make or to try to make any type of arrangement to claim or not to claim a horse declared in a claiming race, or to prevent or try to prevent any person from rightfully claiming such a horse.

**148.** A person who wishes to claim a horse shall be granted access to the areas of the race track where claims may be deposited and, where applicable, take possession of the horse he claimed.

**149.** A person who wishes to claim a horse shall :

(a) fill out the claiming form provided by the association giving all the information required and sign it ;

(b) place the claiming form in an envelope provided for that purpose by the association, seal the envelope, and write on it the date of the race, the number of the race and the name of the association ;

(c) submit the envelope to the racing judges at least 45 minutes before the post time of the first race of the race program during which the claiming race is scheduled and, at the same time, pay the amount required in cash by certified cheque made out to the name of the association or a transfer of funds he possesses in an account of the association ; the association may accept a non certified cheque providing that it assume the responsibility for it.

The amount required includes the price of the claim and the transfer and registration.

**150.** When the racing judges receive a claim envelope, they shall mark on it the time of receipt and whether the required money transfer is accepted or refused.

**151.** A claimer may withdraw his claim envelope at any time before the 30 minutes preceding the post time of this claiming race.

**152.** A claimed horse shall become the property of the claimer as soon as the official start of the said claiming race is given, on the condition that, although it had started the race, it has not subsequently been declared ineligible by the racing judges and that the claim has not been cancelled by the racing judges.

**153.** The racing judges shall, within 10 minutes preceding post time of a claiming race :

(a) open the claim envelopes ;

(b) rule on the approval or refusal of a claim ;

(c) determine the new owner of the horse by a drawing where there is more than one claimer for the same horse.

**154.** The racing judges shall keep the content of the claim envelopes confidential until the start of the said claiming race.

**155.** A claim that, following a drawing was not chosen shall be considered as having been refused by the racing judges.

**156.** As soon as the official start of a claiming race is given, the racing judges shall give the name of the claimed horse to the paddock judge, along with the name of the claimer and the name of the person to whom the horse must be entrusted. They shall also ensure that the name of the new owner is announced to the public immediately after the race.

**157.** The racing judges shall refuse a claim that is made incorrectly or incompletely, as well as a claim that is not accompanied by the required sum of money or for which a money transfer was refused.

Such a refusal is considered as having been made before the official start of the said race.

**158.** A horse chosen to start in a claiming race as well as a horse “also eligible” to participate may be claimed even if it is taken out of the race.

**159.** As soon as a claimed horse becomes the property of the claimer, in accordance with section 152, it shall continue to be his property whether dead or alive, sound or sick or even if it was injured during or after the claiming race concerned.

**160.** A claim shall be invalidated by the racing judges where :

- (a) it does not comply with these Rules ;
- (b) one of the persons involved gives false information.

**161.** Where a claim is invalidated or a horse is declared ineligible by the racing judges, they shall immediately notify, in writing, the former and the new owner.

The former owner regains ownership of the horse concerned on the date of the notice mentioned above and the amount paid by the claimer as the claiming price shall be reimbursed to him.

**162.** Even if a claim is invalidated or a horse is declared ineligible by the racing judges, a purse or a prize won by the claimed horse, between the date of the race on which it was claimed and the date on which it again becomes the property of its former owner, belongs to the claimer.

During the same period, the claimer shall be responsible for paying the expenses incurred for boarding, caring for and training the horse.

**163.** The former owner of a claimed horse or its trainer shall allow the claimer who so wishes to unhitch the claimed horse after the claiming race involved and inform him about the equipment of the horse and its peculiarities.

**164.** A claimed horse shall be entrusted to the claimer by its former owner or trainer as soon as the racing judges give their authorization. The halter shall then be put on the horse and its shoes shall not be modified, removed or replaced.

**165.** A claim shall be paid to the owner of a claimed horse only when the racing judges give their authorization. The latter cannot, however, be given before the registration certificate of the claimed horse is available for a transfer of ownership.

**166.** A claimed horse may not, for 30 days following the date of its claiming, participate in a race outside Québec, except in a special race for which it was nominated.

**167.** A claimed horse may not, for 30 days following the date of its claiming, unless it was claimed again at another claiming race :

- (a) be declared in a race in the name of and for the profit of its former owner ;
- (b) be boarded in the stable of its former owner or trainer ;
- (c) be under the care or supervision of its former owner or trainer or another person acting on their behalf.

### §3. Preferred races

**168.** The race secretary shall establish a list of the horses that are able to participate in each type of preferred race and post it in a place where the participants may read it, before the closing time of declarations respecting such races.

A horse entered on that list may not participate in a conditioned race, unless one of the conditions specifies that such a horse may participate in it.

**169.** Where a race secretary decides to scratch a horse from the list referred to in section 168 he shall do so on the day following the race in which, in his opinion, such scratching was made necessary.

**170.** No 2-year-old horse may be entered on a list of horses able to participate in a preferred race in which it would have to compete against older horses, before it has won 7 races, unless the owner or the authorized agent of the owner makes the request. However, the latter may, at any time, ask that such a horse they had entered on this list be scratched from it.

**171.** Where an association holds 5 race programs or more per week and offers 100 000 \$ or more in purses for regular races held during a period of 6 race programs, it may hold a maximum of 12 preferred races during that same period, provided 3 of those races are reserved for 3-year-old horses, 4-year-old horses or a combination of 3 and 4-year-old horses. In the other cases, it may hold a maximum of 10 preferred races during the same period.

**172.** A purse offered for a preferred race shall be at least 15% more than the largest purse offered for a conditioned race that shall be held during the same week as the preferred race.

### **DIVISION III SPECIAL RACES**

**173.** A special race may be held only if the Board allows it and approves the date, the conditions and terms.

**174.** The Board may require that a person who wishes to offer an advertised purse for a special race provide it with a security guaranteeing that the race will be held on the date provided and under the terms and conditions approved by the Board as well as full payment of the purse.

**175.** The Board may confiscate the security paid by a person who does not comply with all the obligations referred to in section 174, except where :

(a) the race was held on a date other than the one scheduled, but with the agreement of the Board ;

(b) the race was not held due to a fortuitous event.

**176.** The conditions for participation in a special race shall include :

(a) the criteria for the nomination of horses ;

(b) the amount of the advertised purse, if it is known at the time ;

(c) the period of nomination ;

(d) the nomination, sustaining and starting fees and the date on which these fees shall be paid ;

(e) whether it will be held in divisions or elimination heats, where the number of horses registered is greater than the number that can start ;

(f) the number of portions into which the total purse is divided and the percentage of each, for each division or heat, where applicable ;

(g) the methods of dividing the portions, that could not be distributed because the number of horses starting is less than the number of portions provided ;

(h) the minimum number of nominations for the race to be held.

**177.** A condition for participation in a special race which has for effect to scratch a horse that is nominated or to add a horse not nominated because its performance in a race following the closing date of nomination is null.

**178.** It is prohibited, concerning a special race, to impose a condition for participation based on the capacity of a horse to run a certain distance in a limited time or on qualifying standards.

**179.** No condition for participation in a special race may be modified without having been previously authorized by the Board.

**180.** The date and place of an early or late closing race shall be posted before the nomination period begins.

The date and place of a stake or futurity race shall be posted as soon as they are determined, but by no later than 30 March of the year in which the race is to be held.

**181.** The nomination and sustaining of a horse in a special race shall :

- (a) be made in writing ;
- (b) be signed by the owner of the horse or his authorized agent ;
- (c) give the name and address of the owner and his authorized agent ;
- (d) give the name, color, age, sex and appearance of the horse as well as the name of its sire and dam ;
- (e) indicate the race for which the horse is nominated or sustained ;
- (f) be forwarded to the place shown on the nomination or sustaining form.

**182.** A person who nominates a horse for a special race shall guarantee the identity and eligibility of the horse.

**183.** The eligibility of a horse nominated for a special race shall be subject to the payment, in accordance with these Rules, of the nomination, sustaining and starting fees.

**184.** A nomination for a special race is an agreement between the person making it and the one accepting it.

Any question respecting the validity of such a nomination shall be presented to the Board which shall decide on it.

**185.** Where the same person offers advertised purses for more than one race, a horse nominated for one of these races and which is declared ineligible may be transferred to another of these races provided the race is held at the same gait as the one for which it was initially nominated and that it is eligible for it ; the nomination and sustaining fees shall be adjusted, where applicable.

**186.** Where the same person offers advertised purses for more than one race, a horse nominated for one of these races may be transferred only once from one race to another due to a change in gait. The nomination and sustaining of nomination fees shall be adjusted, where applicable.

**187.** The closing date for nomination and payment of nomination fees for a special race shall be :

- (a) for a stake race for yearlings, on 15 May and, for other horses, the 15<sup>th</sup> day of any month ;
- (b) for a futurity race, 15 July of the year of birth of the horses ;
- (c) for an early closing race, the 1<sup>st</sup> or 15<sup>th</sup> day of a month, taking into account that the nomination of 2 year-old horse may not be made before 15 February ;
- (d) for a late closing race, at the discretion of the person offering the advertised purse.

**188.** When the nomination of a horse for a special race has been accepted, the following sale of this horse has no effect on its eligibility to the race, unless the conditions for participation provide otherwise.

**189.** Where the number of horses nominated for a special race does not reach the number provided for in the conditions for participation, it shall be cancelled. The Board and each person who nominated a horse shall be notified within 20 days following the closing date for nominations and the reimbursement of nomination fees paid by each person shall accompany the notice.

**190.** Where a horse nominated for a futurity race has a stillborn foal, the nominator shall be reimbursed for the nomination and sustaining fees he paid, upon notification to the sponsor before 15 December of the year of the still-birth.

**191.** The payments of sustaining fees for a special race shall be made :

- (a) for a stake or futurity race, on the 15<sup>th</sup> day of the month, on the condition that no payment is due before 15 February of the year during which a nominated horse reaches the age of 2 ;
- (b) in all other cases, on the 1<sup>st</sup> or 15<sup>th</sup> day of a month.

**192.** To be valid, a nomination and the nomination fees shall be in the possession of the person designated in the conditions for participation before the closing date for nominations.



To maintain the validity of a nomination, the sustaining fees shall be in the possession of the person designated in the conditions for participation by the latest on the date provided for that purpose.

Where a nomination, a sustainment of nomination or a payment is made by mail or telegram, the person designated is deemed to have it in his possession on the date and hour of the post-mark for mail and on the date and hour of reception by the sending telegraph operator, for a telegram.

Where the closing date for nominations or payment of sustaining fees is a Sunday or a holiday, it shall be postponed to the following day.

Where the closing time for nominations is not prescribed, it shall be set at midnight.

**193.** A person who offers the advertised purse for a stake, futurity or early closing race must, within 45 days following the closing date for nominations, provide the Board and each person who nominated a horse with a list of the horses nominated.

He must also, within 45 days following the date of each payment of the sustaining fees, provide the Board and each person who nominated a horse with a list of the horses that are still eligible for the race concerned and a document indicating the cumulative amounts of the nomination and sustaining fees received.

**194.** The starting fees for a special race shall be due only from the owners of the horses that are still declared by the declarations closing time and shall be paid before the start of the race involved to the person designated in the conditions for participation, whether the horse starts or not.

**195.** If any of the payments provided for in the conditions for participation in a special race are not made on time, except for the payment of starting fees, the horse concerned shall be automatically scratched.

Subject to sections 189 and 190, the payments made shall be forfeited.

**196.** Where the owner does not pay the starting fees for a special race before the start of the race, both he and the horse concerned shall be suspended until he pays in full, starting from the time he is notified by the Board provided

that the person offering the advertised purse has forwarded a notice of non-payment to the Board within 30 days following the race.

**197.** An association shall, on the eve, the day and the day following a special race, make available to each horse participating in it, a place in a stable at the race track where the race is being held.

**198.** An early or late closing race shall be held when at least 5 horses can participate in it, an entry being considered as 1 horse.

Where the required number of horses is not reached, the person offering the advertised purse may cancel the race unless provided in the conditions for participation.

**199.** A stake or futurity race shall be held when at least 1 horse can participate in it.

Where only one horse or an entry can participate in it, the race shall be a "walk-over".

Where no horse can participate in it, the race shall be cancelled.

**200.** Where a special race is held in divisions or elimination heats, the horses starting in each division or heat shall be determined by a drawing.

**201.** Where a stake or futurity race is held in divisions, all divisions shall be part of the same race program.

**202.** Where a race is made up of 2 elimination heats, the first 4 horses to reach the finish line in each of the 2 heats qualify for the final, unless provided otherwise in the conditions for participation.

Where it is made up of more than 2 elimination heats, no more than 3 horses in each elimination heat may qualify for the final.

In any case, the maximum number of horses that may start in the final is determined in section 124.

**203.** Where a special race is held in elimination heats, all elimination heats and the final heat shall be held in the same race program. However, if the conditions for par-

ticipation prescribe it, elimination heats may be held in the 7 days preceding the final, as long as they are part of the same race program.

**204.** Where, in a two-in-three race, no horse wins after 3 heats, the winners of each heat shall compete against one another in a 4<sup>th</sup> heat.

Their respective starting position for the 4<sup>th</sup> heat shall be determined in accordance with their position in the 3<sup>rd</sup> heat.

**205.** The position of the horses that finished in a dead heat in a two-in-three race, as well as the position of all the horses in a special race for which the conditions for participation provide for the use of the consolidated result shall be established as follows :

(a) a horse that finished first in a heat shall get a better position than a horse that finished second in 2 heats or more, and so on ;

(b) a horse that finished alone in a given position in one heat shall get a better position than a horse that finished in the same position, but which finished in a dead heat in another heat.

If there is another dead heat, priority shall be given to the horse that got the best result in one of the heats of the race with the longest distance and, if there is still a dead heat, priority shall be given to the one that finished with the fastest time for the same position in one heat or the other.

If they finish in a dead heat again, the horses are considered as having had a dead heat finish.

**206.** A horse that is scratched from one heat in a two-in-three-race, may not participate in a subsequent heat of the race.

**207.** A horse may be scratched from a two-in-three race for 2 year-old horses after the 2<sup>nd</sup> heat. Where, in such a case there is only one horse left, it shall be declared the winner of the race.

**208.** In a two-in-three race for 2-year-old horses, where 2 horses that were already winners in one of the first two heats finish in a dead heat in the 3<sup>rd</sup> heat, the race is finished and the horse with the best consolidated result shall be declared winner. If the consolidated result of these 2 horses is identical, they are both declared winners.

## **DIVISION IV FEATURE RACES**

### *§1. Qualifying races*

**209.** In order for a horse to obtain a satisfactory official performance allowing it to be declared in a race, an association must hold qualifying races.

These qualifying races, when circumstances so require, shall be held on 2 different days at least one full week before the start of a race meeting and, during the meeting, twice a week where 5 race programs or more per week are held or once a week in other cases, at the time determined by the racing judges.

**210.** A racing judge shall be present to supervise and control each qualifying race.

**211.** In order to qualify at a qualifying race, a horse shall meet the qualifying standards established by the race secretary and approved by the racing judges.

**212.** The performance of each horse during a qualifying race shall be entered in the proper log books by the bookkeeper or the director of programmes of the association that holds the race.

**213.** During a qualifying race, the photo finish system shall be used.

**214.** A horse that does not have an official performance at a given gait for his 6 last starts may not start in a subsequent race at this gait unless he first qualifies in a qualifying race.

**215.** A horse that has respiratory problems or bleeds during a race or during the warm-up period preceding that race must, before being declared in another race, qualify in a qualifying race.

**216.** The racing judges may allow a fast horse to qualify for a race by means of a timed heat where the horses available for a qualifying race are not competitive enough.

**217.** The racing judges may not permit that a horse that usually races with hobbles start in a race without the

hopples or that a horse that normally races without hopples start the race with hopples, unless the horse, before each change, has qualified with or without hopples, as the case may be, during a qualifying race.

**218.** A horse that normally wears hopples and is not entered on the "Racing Judges' List" or on the "Qualifying List" may race without hopples in only one qualifying race without affecting its right to race with hopples in a subsequent race.

**219.** A horse that is entered on the "Racing Judges' List" or on the "Qualifying List" shall, before participating in a regular race, qualify during a qualifying race, unless it was entered following the recommendation of a starting judge or a decision of a veterinarian licensed by the Board. However, in that case, the horse shall qualify if the racing judges deems it fit.

**220.** During a qualifying race held for the purpose of qualifying both horses and drivers, the performance of a horse that starts with the sole purpose of allowing a driver to qualify is not recorded and the horse shall not bear a headstall number during the race.

#### *§2. Time trial races*

**221.** A time trial race may be held only :

(a) if a horse participating in it underwent a urine test ;

(b) if an electric or electronic chronometer is used to measure its duration ;

(c) during a race meeting held by an association and only in the presence of the racing judges officiating at this meeting ;

(d) to get a time of 2 minutes 10 seconds or better for 2 year-old horses, or a time of 2 minutes, 5 seconds or better, for a distance of 1 mile, for 3 year-old horses and older.

**222.** It is prohibited in a time trial race to make excessive use of the whip.

**223.** A time trial race is identified in the proper log books and in the programmes by the symbol "TT" written immediately before the duration of the performance.

**224.** Where a horse races in a time trial race, other horses may race with it, provided they do not run in front of it or are in no way attached to it.

**225.** The duration of a time trial race by a horse that broke its gait may not be recorded.

**226.** Where the electric or electronic chronometer does not work properly during a time trial race, the duration of that performance may not be recorded.

#### **DIVISION V DECLARATIONS AND DRAWING OF POST POSITIONS**

**227.** The conditions for participation in a race shall provide the date and time of closure of declaration of horses for the race.

**228.** An association shall put at the disposal of participants a padlocked declaration box equipped with a slot through which the latter may deposit the declaration of a horse in a race.

The declaration form shall be signed by the owner of the horse, by his authorized agent or by the trainer of the horse.

However, a declaration may be made by mail, telegram or telephone provided the race secretary or his representative signs and deposits a declaration form in the box giving the name of the horse to be declared, the race in which it is declared as well as all the information pertaining to that horse and that is needed for the preparation of the programme.

**229.** Only declarations deposited in the declaration box before closing time for declarations shall be accepted, except for declarations that were not deposited due to an error or neglect on the part of a racing official or an employee of an association.

**230.** Unless the conditions for participation provide otherwise, the closing time for declaring a horse in a race shall be, at the earliest, on the 5<sup>th</sup> day preceding the date of the race and, at the latest, by noon of the day preceding the race, without taking Sunday into account.

**231.** It is prohibited to declare a horse in another race which is to be held on the same day at different race tracks.

**232.** It is prohibited to offer a consideration of any sort to a participant so that he will declare a horse in a race.

**233.** The race secretary or his representative is responsible for the declaration until the drawing of post positions.

The chairman of the judges or a person he assigns for that purpose may, upon request by the race secretary, open the declaration box before the closing time for declarations, for information concerning the declarations and to carry out his work, but the names of the horses declared shall not be disclosed.

**234.** At the time determined for the opening of declarations, one of the racing judges or a representative specifically authorized by them for that purpose shall open the declaration box and count the declarations in the presence of at least 2 persons chosen among the participants or the representatives of the participants.

On that occasion, where applicable :

- (a) a list of the horses shall be prepared ;
- (b) the eligibility of horses declared shall be checked ;
- (c) the preference of the horses shall be established ;
- (d) the starting horses and the “also eligibles” shall be chosen ; and
- (e) the post positions shall be determined by a drawing.

**235.** The post position of horses for a handicap preferred race may be established other than by a drawing, provided the criteria used is mentioned in the conditions for participation in the race.

**236.** A horse may not start in a pari-mutuel race unless its current eligibility certificate has been forwarded to the racing judges at least one hour before the time determined for the start of the race.

Where the racing judges feel that the obligation was not fulfilled, they shall order the scratching of the horse from the race except where, for a special race, failure to present the certificate is due to a fortuitous event.

**237.** The racing judges may require, from the owner or trainer of a horse declared in a race, a sworn or solemn statement to the effect that he is, in effect, the owner or trainer of the horse.

They may also require that a document respecting a transaction involving the ownership of the horse accompanying the statement.

If such a statement cannot be made, the racing judges may scratch the said horse from the race.

**238.** Where a horse is scratched from a race pursuant to section 236 or 237, the fees, of any nature, paid for the horse to participate, shall be forfeited.

**239.** A non-eligible horse participating in a race shall be disqualified.

**240.** A horse shall race under the name of its owner.

**241.** A rented horse shall race under the name of its lessee. A copy of the lease shall be sent to the Board.

**242.** The choice of the horses starting in a regular race as well as the horses “also eligible” to start is made from among all the horses duly declared and eligible, by granting preference to the horse whose last starting date, in a race with a purse held at the same gait, other than a schooling race, is the furthest from the race to be held, subject to the following :

(a) where, to attain the maximum number of horses that can start in a race, the choice shall be made from among horses with an identical preference date, an anterior preference date shall be established ;

(b) where a horse participates for the first time in a race at a determined gait in the conditions for participation, it shall have preference over any other horse, despite subparagraph *f*;

(c) where a horse has already been chosen to start in a race that has not yet been held, the date of the race constitutes the preference date of the horse ;

(d) where the declaration period is extended, preference is first given to horses declared at the time of the initial closing of declarations ;

(e) where the conditions for participation in a race provide for it, preference is given to 2 year-old horses ;

(f) where a horse has participated in a qualifying race, the date of the race constitutes the preference date of the horse.

For the purposes of this section, a horse that has been chosen to start in a race and was scratched is considered as having started in the race.

**243.** A person who signs a declaration form for a horse in a race shall provide proof of the exactness of the preference date of the horse where that date concerns a race held by another association.

**244.** In a regular race, 2 horses may be drawn as horses “also eligible” to start except where it is a race with a triecta for which more horses may be chosen.

**245.** Concerning the choice of a horse “also eligible”, priority may be given to a horse boarded in a stable of the race track where the race for which the choice is made, is held.

**246.** A horse may not start in a race as “also eligible” unless it was chosen as “also eligible” at the opening of declarations.

**247.** A horse may not be chosen as “also eligible” if the information respecting the horse that is to be printed in the programme may not, for whatever reason, be published in the programme.

**248.** It is prohibited to scratch a horse from a race simply because it was chosen as “also eligible”, in another race in which it did not participate.

**249.** As soon as an “also eligible” is called to start in the race for which it is “also eligible”, the race secretary shall post the name of the horse in his office and immediately notify its owner or trainer.

**250.** An “also eligible” that is not called to start in the race for which it is “also eligible” before 10 h on the day of the race shall be released.

**251.** Where an “also eligible” starts in a race for which it is “also eligible”, it shall be scratched from any other subsequent race for which it was chosen to start in unless the preference process established in section 242 allows it to do so.

**252.** Where horses constituting an entry participate in a race with divisions or elimination heats, they shall start in different divisions or elimination heats insofar as possible. The dividing of horses among these divisions or heats shall be done by drawing, first from horses belonging to an entry due to their ownership and then from those belonging to an entry because of their trainers.

**253.** The drawing of the post positions shall be done by one of the racing judges or a representative specifically appointed for that purpose.

**254.** A drawing shall be final, unless there is evidence that a horse duly declared was omitted due to error or negligence on the part of a racing official or an employee of the association.

**255.** Where, during the drawing of the post positions, there is an omission respecting a horse declared in a regular race, the horse may participate in it by taking the last post position, in accordance with the order of importance of the post positions established in section 258 provided that, by this addition, the maximum number of horses that may start is not exceeded. Where the maximum number has been attained, the horse may not participate in the race.

**256.** Where, at the drawing of the post positions, there is an omission respecting a horse declared in a special race, the horse may participate in it by taking the last post position, in accordance with the order of importance of the post positions established in section 258. However, if by this addition, the maximum number of horses that may start in the race is exceeded, it shall be held in divisions.

If it is already prescribed that the race shall be held in divisions, the horse may participate in the division with the least number of starters. If there is more than one such division, the horse may participate in the division determined by a drawing.

If by this addition, the maximum number of horses that may participate in any of the divisions is exceeded, a new division shall be added to the race.

Where such an omission is noted after the printing of the programme respecting the race, the association that holds the race shall obtain permission from the racing judges to have the horse start in the race. The racing judges shall determine the post position and the division in which it shall participate, where applicable.

**257.** The post positions for a race are situated, on the starting line, by placing the horse in 1<sup>st</sup> position in the 8 foot area nearest the inside hub rail of the racing strip, the horse in 2<sup>nd</sup> position in the 8 foot space immediately to the right of the 1<sup>st</sup> and so on until all the space in the front line is filled, in accordance with section 124.

**258.** The order of importance of the post positions shall be established as follows :

- (a) 1<sup>st</sup> position on the first line ;
- (b) 2<sup>nd</sup> position on the first line ;
- (c) 1<sup>st</sup> position on the second line ;
- (d) 3<sup>rd</sup> position on the first line ;
- (e) 4<sup>th</sup> position on the first line ;
- (f) 2<sup>nd</sup> position on the second line ;
- (g) 5<sup>th</sup> position on the first line ;
- (h) 6<sup>th</sup> position on the first line ;
- (i) 7<sup>th</sup> position on the first line ;
- (j) 8<sup>th</sup> position on the first line ;
- (k) 9<sup>th</sup> position on the first line ; and
- (l) 3<sup>rd</sup> position on the second line.

**259.** The post position of the horses for a claiming race with handicap shall be determined in accordance with the claiming price without taking into account its allowances by giving the most favored position, in accordance with the order of importance established in section 258 to the horse with the lowest claiming price.

**260.** Where an “also eligible” starts in a race, it shall take the post position of the horse it replaces.

Where it is a handicap race or a claiming handicap race, the horse shall take the post position of the horse it replaces if their handicap is the same ; if not, it takes the position behind the horses with the same handicap, and the post positions shall be re-established in accordance with the order of importance of post positions established in section 258.

**261.** Where there is more than one scratch for a race, the replacement shall be made in the order in which the scratches are made.

**262.** Where, in a claiming handicap race, a horse does not start and is not replaced, the post positions shall be re-established in accordance with the order of importance of post positions established in section 258.

**263.** The post positions for the final heat of a race with elimination heats shall be drawn, first, from among the horses that finished 1<sup>st</sup> in their elimination heat, then from among those that finished 2<sup>nd</sup>, and so on.

**264.** A horse duly declared in a race and chosen to start or chosen as an “also eligible” for the race may not be scratched from the race without the permission of the racing judges.

**265.** A horse chosen to start in a race or chosen as an “also eligible” for the race may not be sold before the race is held.

**266.** The names of the drivers participating in a race shall be made known to the race secretary or his representative before the deadline established for that purpose by the racing judges. No substitution may then be made without the permission of the racing judges or, in their absence, of a person duly appointed by them to that effect.

**267.** The racing judges may at that time order the replacement of a driver they deem unfit to drive or incompetent, who refuses to obey orders or instructions given to him or drives in a dangerous and careless manner with respect to the safety of the other drivers or horses, and also if they deem it necessary for the smooth running of the races or for the protection of the public.

**268.** Where the driver of a horse starting in a race has not been appointed by the deadline, the racing judges or, in their absence, a person duly appointed by them, shall designate one.

## **DIVISION VI POSTPONEMENT AND CANCELLATION OF RACES**

**269.** Where the weather conditions are poor or where a fortuitous event occurs, an association, with the approval of the racing judges, shall postpone or cancel a race, in accordance with these Rules.

**270.** During a race meeting of 5 days or less, a regular race that cannot be held shall be cancelled, unless the association postpones it to a later program in that meeting. In such case, the association may rework the order in which the races of the later program are to be held.

**271.** During a race meeting of more than 5 days, a regular race that cannot be held shall be cancelled unless the association postpones it on the following day or in 2 days. If a postponed race was not held within the determined time limit, it shall be cancelled.

**272.** A special race that cannot be held or that cannot be continued on the date or at the place advertised may be postponed to a date and place determined by the Board. The precise time of the race shall also be determined by the Board.

**273.** Where the Board decides that a special race cannot be postponed, it shall be cancelled if it could not be held, or declared finished if it could not be completed.

**274.** Where a racing strip is in poor condition, the chairman of the racing judges shall hold a meeting with a representative of the association and a representative of the participants to determine whether a race or race program should be held.

Where there is a unanimous decision by the 3 parties to hold the race or race program, no scratch may be made unless authorized.

Where the decision to hold the race or race program is not unanimous, a horse may be scratched on the conditions provided for in the regulations of the association concerned.

Where there is a decision not to hold the race or race program or where the number of scratches reduces the number of horses to less than 4 for the start of a race, the race shall be cancelled or postponed, in accordance with these Rules.

**275.** Where a qualifying race is postponed or cancelled, the participants involved shall immediately be notified thereof by the racing judges.

## **DIVISION VII**

### **GENERAL RULES – RACING**

**276.** An association shall, for each race program for which purses are offered, make available to the public a programme that contains, *inter alia*, the following information :

- (a) the name of the association ;
- (b) the date of the race program ;
- (c) the order of the races on the program ;
- (d) the length of each race ;
- (e) the gait at which each race is held ;
- (f) the name, sex, color and age of the horses participating in each race ;
- (g) the name of the sire, dam and dam's sire of the horses participating in each race ;
- (h) the name of the owner, trainer and driver of the horses participating in each race ;
- (i) the weights and the distinctive colors of the drivers ;
- (j) the symbol (p) behind the name of a driver who is a trainee-driver ;
- (k) the color of the horse's saddle in each race ;
- (l) the number of the race ;
- (m) the types of bets for each race ;
- (n) the post position of each horse in every race or a blank space reserved for that purpose ;
- (o) the amount of the purse or prizes offered for each race ;
- (p) in the case of a claiming race, the amount for which each horse may be claimed, including the allowances ;
- (q) the morning line for each horse in every race ;
- (r) the performance of each horse in each of the 6 last races it participated in, held at the same gait as the race in which it is presently participating, and including :
  - i. the date of the race ;
  - ii. the name of the association holding it ;
  - iii. the length of the racing strip if it is not a half-mile strip ;
  - iv. the time of the day that the race was held ;
  - v. the condition of the racing strip ;
  - vi. the type of race and the conditions for participation ;

vii. the symbol ( † ) to indicate a pacer that raced without hobbles or a trotter that raced with hobbles, where applicable ;

viii. the length of the race ;

ix. the post position of the horse ;

x. the running time of the leading horse :

(A) the quarter-mile, half-mile and the total length of the race for a race shorter than 1 mile ;

(B) the quarter-mile, half-mile, three-quarters of a mile and the mile for a race of 1 mile ;

(C) the quarter-mile, half-mile, mile and the total length of the race for a race longer than 1 mile ;

xi. the position of the horse :

(A) at the quarter-mile, half-mile and at the finish line, and the distance between it and the leading horse at the finish line, for a race shorter than 1 mile ;

(B) at the quarter-mile, half-mile, three-quarters of a mile and at the entrance to the last straight section of the racing strip before the finish line and at the finish line and, in the last 2 cases, the distance between it and the leading horse, for a race of 1 mile ;

(C) at the quarter-mile, half-mile, mile mark and at the entrance to the last straight section of the racing strip before the finish line and at the finish line and, in the last 2 cases, the distance between it and the leading horse, for a race longer than 1 mile ;

xii. the official position of the horse ;

xiii. the horse's time in fifths of a second ;

xiv. the final odds of the horse in a pari mutuel system ;

xv. the symbol ( † ) to indicate a horse that was favored at the start of the race ;

xvi. the name of the driver of the horse ;

xvii. the names of the horses that officially finished 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> in the race ;

xviii. the temperature of the day where the race was held and the symbol (v) to indicate wind, where applicable ;

xix. the symbol (o) to indicate that the horse parked out for approximately a quarter of a mile ;

xx. the symbol (x) to indicate a break in gait ;

xxi. the symbol ( § ) to indicate that the horse had a break in equipment ;

xxii. the symbol (i) to indicate that the horse was the victim of interference ;

xxiii. the symbol ( ▲ ) to indicate that the horse bled or had respiratory problems ;

xxiv. the symbol (acc) to indicate that the horse was the victim of an accident ;

xxv. the symbol (dh) to indicate that the horse finished in a dead heat ;

xxvi. the symbol (dq) to indicate that the horse was disqualified ;

xxvii. the symbol (dis) to indicate that the horse fell behind ;

xxviii. the symbol (nb) to indicate that there was no betting ;

xxix. the symbol (e) to indicate near the final odds of the horse for pari-mutuel betting that the horse was part of an entry or, near the symbol (x), that the break of gait was caused by a break in equipment ;

xxx. the symbol (f) to indicate that the horse was grouped with others under the same number for the purposes of pari-mutuel betting ;

xxxi. or, in place of this information, a summary of its performances at races that were not officially recorded by a bookkeeper ;

(s) a summary of the current and preceding year :

i. the speed records of each horse with the exception of those realized during a time trial race, with the symbol (qua) to indicate that a record was established during a qualifying race ;

ii. the number of starts of each horse for races with purses and the number of its 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> positions ;

iii. the winnings of each horse ;

(t) the life record of each horse as well as the age at which it was established ;

(u) the life winnings of each horse, excluding the earnings for the current year ;

(v) the indication that a mare is pregnant or was spayed.

**277.** An association shall take the necessary measures to prevent unauthorized people from entering the racing judges' stand.



**278.** Only a person authorized by the racing judges or summoned by them shall have access to the racing judges' stand while they are present.

**279.** Only the following persons shall have access to the paddock :

(a) the owner, trainer, driver and groom of a horse that is in the paddock before the start of a race in which it is participating ;

(b) the racing officials and the other employees whose presence is required ;

(c) a person authorized by the Board or by the racing judges.

**280.** Where a horse belongs to several persons or the one or more persons other than natural persons, 3 representatives may have access to the paddock as owners.

**281.** A trainer, driver or groom may leave the paddock only when all races for which they were admitted are over, except to warm-up or drive a horse participating in a race or unless they receive permission from the paddock judge.

**282.** A horse that participates in a race must be brought to the paddock at least one hour before the time determined for the start of the race unless excused by the racing judges and stay there until it is called on the racing strip for the race, except to do its warm-up exercises.

**283.** A driver who participates in a race shall report to the paddock judge at least one hour before the post time of the race, unless he is excused by the racing judges.

A driver who participates in the races of a daily double shall report to the paddock judge at least one hour before the post time of the 1<sup>st</sup> race of the daily double, unless excused by the racing judges.

As soon as a driver reports to the paddock judge, he shall remain in the paddock unless he is excused by the racing judges.

**284.** A horse that participates in a race but that is not boarded at the race track where the race is held shall be brought to the place assigned to it in the receiving stable of the track at least 2 hours before the post time of the race.

**285.** The racing judges may order the scratching of an unmanageable horse or a horse that may cause an accident or injure another horse or driver.

In such a case, the racing judges shall ensure that the public is notified.

**286.** Where, during a heat race, a horse wears hobbles to participate in the 1<sup>st</sup> heat, it shall wear them for all heats. If it does not wear them for the 1<sup>st</sup> heat, it cannot wear them in the other heats.

**287.** It is prohibited to modify or remove the hobbles from a horse during a race or between heats.

**288.** No horse shall be permitted to wear a head pole protruding more than 10 inches beyond its nose.

**289.** An owner or a trainer who wishes to change any piece of the equipment of a horse, from one race to another, shall ask for permission in writing to the racing judges.

Permission shall be granted only if the racing judges deems the change necessary.

Where such a change may have an effect on the performance or the behavior of a horse, a public notice shall be announced or posted before the betting starts for a race in which the horse races.

**290.** Where a horse has respiratory difficulties or hemorrhages during a race, its driver shall notify the racing judges immediately after the race.

**291.** Subject to the provisions of the Rules respecting handicap claiming races :

(a) the scratching of a horse that starts on the front line shall have no influence on the position of the horses that start on the second line ;

(b) where a horse is scratched from one of the starting lines, the horses outside the post position of the scratched horse shall fill in the gap by moving closer to the inside of the racing strip ;

(c) where only one horse starts on the second line, it may be placed anywhere on that line ;

(d) where there is more than one horse starting on the second line, they may be placed anywhere on that line as long as they respect their own post-position.

**292.** The horses called on the racing strip for a race have exclusive use of the racing strip; any other horse shall immediately leave the racing strip.

**293.** The horses participating in a race shall come on the racing strip when they are called by the paddock judge unless the racing judges decide otherwise.

**294.** A starting gate of the type described in section 23 shall be used for the start of a race with pari-mutuel betting.

Only the starting judge, the driver of the vehicle and a patrol judge may be in the vehicle, unless the racing judges allow otherwise.

**295.** At the time established for the start, the starting judge shall gather the horses and have them take their respective positions behind the starting gate.

**296.** The horse may not be held behind the starting gate for more than 2 minutes before post time, except if the race is delayed due to an emergency.

**297.** The starting judge shall have control over the horses starting from the formation of the parade and continue to be in control until he gives the official signal for the start of the race.

**298.** On the order of the starting judge, the horses shall approach the starting gate placed at approximately  $\frac{1}{4}$  of a mile before the starting line.

The starting judge shall cause the gate to move towards the starting line gradually increasing its speed until the required speed is reached.

When the horses reach the starting line, the starting judge shall give the official signal for the start of the race.

**299.** The starting judge shall ensure that the horses are in position behind the starting gate in their respective post position and maintain their gait.

**300.** During a start, the starting gate shall at no time slacken its speed except where the starting judge decides that another start must be made.

**301.** As soon as the starting judge gives the "go" signal for a race, the start may not be redone and the horses are considered as having started. They shall run the length of the race except where an accident, interference or broken

equipment that, in the opinion of the racing judges, warrants a stop by the horse concerned.

Where broken equipment is concerned, the driver of the horse shall have it checked by the paddock judge as soon as the race is over.

**302.** Where an accident occurs on the racing strip, the racing judges shall decide when the following race should be held.

**303.** Where there is a recall at the start of a race, the starting judge shall notify the drivers by flashing the light and activating the sound device provided for that purpose.

Where possible, the starting gate in such a case shall be left open in order to help slow down the horses that shall immediately take up their respective positions behind the starting gate in order to restart.

**304.** The starting judge may, in the public interest, or in order to ensure that the race runs smoothly, order a recall at the start of a race anytime before the word "go" is given.

**305.** The starting judge may order a recall at the start of a race where he sees that a horse is more than a length from the starting gate or is not maintaining its gait when the starting gate reaches the fair start pole.

**306.** When all the horses are in the starting zone, the starting judge shall order a recall where :

- (a) a horse scores ahead of the starting gate ;
- (b) there is interference ;
- (c) a horse has broken equipment that the starting judge notices ;
- (d) a horse falls.

**307.** Where, in the opinion of the racing judges, a recall should have been ordered by the starting judge but was not, they shall cause the word "Inquiry" to appear on the display board, ensure that the public is then informed by the public address system and decide as soon as possible, only for the purpose of applying the Race Track Supervision Regulations (C.R.C., 1978, c. 441) whether or not the horse concerned made a good start.

**308.** Section 305 shall not apply to a race reserved for 2 year-old horses ; in this case, the public shall be informed thereof by the public address system before the taking of wagers.

**309.** Where a 2<sup>nd</sup> recall is ordered because of the same horse, that horse shall be scratched.

**310.** A race is a fight to finish among participating horses and every driver shall drive so that his horse races at its capacity and behaves in a manner that does not interfere with the progress of the race.

**311.** During a race, no driver shall, *inter alia* :

- (a) delay a start ;
- (b) fail to obey the starting judge's instructions ;
- (c) fail to bring his horse into position behind the starting gate ;
- (d) allow his horse to cross over the starting gate ;
- (e) bring his horse behind the starting gate in a position other than the one assigned to it ;
- (f) change the position of his horse before reaching the starting line ;
- (g) interfere with another driver or horse ;
- (h) drive during the race, in a manner that will compell another horse to shorten its stride or break its gait or cause another driver to change course, take his horse back or pull his horse out of, or break its gait ;
- (i) cross over too sharply in front of another horse or horses ;
- (j) cause his sulky to touch another sulky ;
- (k) drive in a manner that impedes the progress of another horse ;
- (l) maintain his horse at a distance from the hub rail situated on the inside of the racing strip so as to prevent another horse from passing there, or force it to push further to the outside than it should, had his horse been in a position close to the rail ;
- (m) place the wheel of a sulky too close to another horse in a manner that would harm it ;

(n) maintain an outside position without making the necessary effort to improve its position, or interfere with another horse ;

(o) allow another horse to pass needlessly on the inside, or commit any other act that helps another horse to improve its position ;

(p) lead or push another horse to the outside of the racing strip ;

(q) gradually or abruptly slow down in front of other horses so as to cause confusion or interference among the trailing horses ;

(r) slow down his horse and needlessly leave an opening ;

(s) drive in a careless or reckless manner ;

(t) fail to maintain his horse at a pace comparable to the class in which he is racing ;

(u) cause his horse to race at its capacity only when it is challenged to do so ;

(v) shout during a race ;

(w) refuse to drive the horse that he is supposed to drive, unless excused by the racing judges ;

(x) to have his horse or cause another horse to run  $\frac{1}{4}$  of a mile or any other distance in too slow a time in comparison to the class under which it takes part in the race, taking into account the temperature, the condition of the racing strip and particular circumstances of the race ;

(y) delay or not participate in the pulling up preceding the race, unless granted permission by the racing judges ;

(z) drive a horse to perpetrate or aid in a fraud ;

(aa) drive in an unsatisfactory manner due to lack of effort or inconsistency ;

(bb) drive in a manner to break the gait of his horse thus preventing it from winning a race ;

(cc) use an object other than a whip that is 4 feet, 8 inches in length, including the snapper whose length shall not exceed 8 inches ;

(dd) use the whip in a brutal, excessive or rash manner ;

(ee) strike his horse with the butt end of the whip ;

(ff) strike any part of the sulky with the whip ;

(gg) strike his horse by placing the whip under the arch of the sulky ;

(hh) use his whip to strike any horse other than the one he is driving.

**312.** A horse whose driver is not mounted in the sulky when it crosses the finish line is considered not to have finished the race.

**313.** Where a horse breaks its gait, the driver shall :

(a) take it to the outside of the racing strip where there is clearance ;

(b) attempt to pull the horse to its gait ;

(c) drop back from the field while on the break.

Where a driver does not comply with the abovementioned provisions, his horse may be set back by one or several position by the racing judges.

**314.** Where, at the finish line, the nose of a horse on its gait laps the hindquarter of a breaking horse, the latter is set back behind the horse that it lapped, except where the break in gait is caused by an interference.

**315.** Following interference or a collision during a race, the racing judges shall set back the horse responsible by one or several positions. In such a case, the horse shall be set back behind all the horses affected by the interference or collision.

Where the interference or collision prevents a horse from finishing the race, the horse responsible shall be disqualified.

Where a horse is set back for having interfered with a horse with which it finishes in a dead heat, it shall be set back behind all the horses in the dead heat.

**316.** Where a horse that is set back or disqualified pursuant to section 315 is part of an entry, all the horses of this entry shall be set back or disqualified if the interference or collision has, according to the racing judges, an effect on the outcome of the race.

**317.** At the end of a race, the driver shall remain on the sulky, take his horse to an area determined by the racing

judges and lead it away from the racing strip, unless instructed otherwise.

**318.** The winning horse of a race shall be the one whose nose reaches the finish line first. Where there is a dead heat in the 1<sup>st</sup> position at the finish line, all the horses shall be declared winners.

**319.** The official result of a race shall be indicated on the display board upon the instruction of the racing judges, regardless of the changes that the judges may subsequently make thereto.

**320.** Where a maiden is declared the winner of a race with a purse, and is subsequently disqualified, it keeps its status of maiden at the gait of that particular race.

**321.** Where a maiden is declared the winner of a race after the racing judges have declared the official result thereof, the victory is credited to it, but its status of maiden remains unchanged.

## CHAPTER IX PURSES

**322.** A purse shall be offered for every pari-mutuel race or for every heat in such a race, where applicable, and distributed in accordance with these Rules according to the finishing order of the horses in the final position.

**323.** It is prohibited to reserve part of the purse for the winner of a race in addition to the part that he shall receive pursuant to section 324, except where a two-in-three race is concerned.

**324.** The purse offered for a race or heat of a race with several heats shall be divided into 5 portions, 50% for the 1<sup>st</sup>, 25% for the 2<sup>nd</sup>, 12% for the 3<sup>rd</sup>, 8% for the 4<sup>th</sup> and for the 5<sup>th</sup> 5% of the total amount of the purse, unless specified otherwise in the conditions for participation in the race and subject to the special provisions of these Rules.

**325.** Unless provided otherwise in these Rules, where the number of horses that finish a regular race is less than the number of portions of the purse, the portions of the purse that cannot be distributed shall be given to the winner of the race.

**326.** Unless otherwise provided in these Rules, where the number of horses that finish a special race is less than the number of portions of the purse, the portions of the

purse that cannot be distributed shall be equally divided amongst all the horses that participated in the race. Where all the horses participating in a special race are part of an entry or where there is only one horse, the race shall nonetheless be held in order for this rule to apply.

**327.** A horse that does not finish the race shall have no share of the purse. However, where a horse does not finish the race due to an accident or interference of which it was not the cause, it shall have a share in the undistributed portions of the purse. If there was more than one horse that did not finish, they shall share equally in those premiums.

**328.** Where two or more horses finish a race in a dead heat, they shall equally share the sum of the portion of the purse each of them would have been entitled to had they finished the race in successive positions.

**329.** Where a purse is offered for a race, it shall be paid in full to those entitled thereto when the race was held.

**330.** No deductions of any kind may be made from the amount of the purse offered.

**331.** It is prohibited to make any type of arrangement to equally share a purse among the horses that participate in the race.

**332.** It is prohibited to increase the amount of the purse offered for a race after the race has been held, other than for correcting an error.

**333.** The payment, by an association or owner of a horse, of a bonus or reward that does not enter in the contract between the association and an association of participants, shall not be considered a winning for the horse in question and may not be compiled in the statistics respecting the winnings of that horse.

**334.** Where a horse is disqualified, it shall lose the portion of the purse which it could have won; the finishing order of the horses shall be changed and the purse shall be distributed in accordance with the new positions.

**335.** Where a horse is disqualified due to an error, negligence or fraud on the part of the race secretary or an association, the association shall reimburse the owner of the horse a sum equivalent to the portion of the purse he was deprived of. However, the amount shall not be compiled in the statistics respecting the winnings of the horse.

**336.** In a race for which the purse is distributed in accordance with the consolidated results, a horse shall, in order to merit a portion of the purse, participate in all the heats of the race.

**337.** For a two-in-three race, 10% of the purse shall be set aside for the horse that is declared the winner.

The rest of the purse shall be equally divided between the 2 or 3 heats, unless the conditions for participation provide otherwise.

When it is necessary to hold a 4<sup>th</sup> heat in order for a horse to be declared the winner of the race, the purse for the 4<sup>th</sup> heat shall be 10% of the amount set aside for the horse that is declared winner.

**338.** The purse for a special race shall be made up of the nomination, sustaining and starting fees and an advertised purse.

**339.** Unless the conditions for participation provide otherwise, where a special race is held in divisions, the association shall increase the amount of the advertised purse so that each division will have access to an advertised purse equivalent to at least 75% of the original advertised purse. The nomination and sustaining fees shall be equally divided among the divisions and the starting fees shall be distributed among the divisions in proportion to the number of starters in each division.

**340.** Where a special race is held for heats, 60% of the purse shall be equally distributed among the elimination heats and 40% shall be distributed for the final heat.

**341.** Where, during a two-in-three race, two or more horses finished in 1<sup>st</sup> place in a dead heat, pursuant to section 205, they shall equally share the 10% of the purse set aside for the horse declared winner.

**342.** Unless the conditions for participation in a race provide otherwise, where a special race is cancelled or declared finished, the undistributed nomination, sustaining and starting fees shall be equally distributed among the horses that would have started in the race or heats that were cancelled in a race that was declared finished.

However, where a stake or futurity race is cancelled due to the provisions of section 199, the nomination and sustaining fees shall be equally distributed among the horses whose nomination is still in effect after the last sustaining fees have been paid.

Amounts distributed in this manner shall not be compiled in the winnings of those horses.

**343.** Where the distribution of a purse, a portion of a purse, a reward or trophy may, following a complaint, protest or appeal, be changed because of a decision made by the racing judges or the Board, whichever applies, the person who offered the purse shall, upon the request of the racing judges or the Board, whichever applies, delay the distribution until he receives the authorization from the racing judges or the Board.

Where the decision entails a change in the position of the horses in the finishing order of the race concerned, the distribution shall be done in accordance with the changed order.

Where the distribution was done before such a decision was rendered, premiums shall be recovered and redistributed to them.

**344.** A purse or portion of a purse may not be given to the person entitled to it before the results of the analysis of the official samples taken from the horses participating in the race concerned have been given to the racing judges.

## CHAPTER X TIMES AND RECORDS

**345.** The running time of each horse shall be measured in nearest fifths of a second and recorded in the appropriate log book.

**346.** The running time of the winning horse shall be announced to the public as soon as the racing judges decide on the official result and constitute the official time of the race.

**347.** Where the timing device fails to function properly during a race, there shall be no official time for that race.

**348.** Where, during a race, the electric or electronic timing device fails to function properly, the time measured by a manual timing device shall be official.

**349.** For the time of a race to be officially recognized, the linear distance in feet between the starting line and the finish line measured 3 feet from the inside hub of the racing strip by a civil engineer or land surveyor, members of their respective orders, shall be certified to the Board by a certificate issued by the latter.

This procedure shall be repeated each time the inside hub rail is moved.

**350.** Where a person indicates an error respecting the publishing of the running time of a horse, the time may not be changed in a way that would favour that horse or owner unless the racing judges and the timer official involved correct the error.

**351.** The time of a race shall be measured from the point where the nose of a first horse crosses the starting line to the moment where the nose of a first horse crosses the finish line.

**352.** It is prohibited to alter the running time or tamper with the log books where the running times are recorded. Where such tampering is proven, the time of the race shall not be recognized.

**353.** The individual record of a horse is the fastest time it made during a race of which it was the winner or in a time trial race.

**354.** No horse shall obtain a win-race record where the test results of an official sample are positive within the meaning of the Race Track Supervision Regulations (C.R.C., 1978, c. 441).

**355.** No horse shall obtain a win-race record because of the setting back or disqualification of a presumed winner, unless the latter was set back as a breaking horse at the finish line on which it was lapped.

**356.** No horse shall obtain a win-race record in a qualifying race unless the horse in the race in which it competed was subjected to official sample-taking.

The racing judges shall note in their report for a qualifying race whether the participating horses were subjected to the sample-taking.

## CHAPTER XI DRUGS, STIMULANTS AND TESTS

**357.** Subject to the provisions of these Rules, Part V of the Race Track Supervision Regulations (C.R.C., 1978, c. 441) shall apply to harness racing and shall have the same effect as though they belonged to these Rules.

**358.** It is prohibited to allow a horse to participate in the start of a race where it is under the influence of a drug or other substance that would show up as positive in the test.

**359.** An official sample :

- (a) shall be taken from :
  - i. the winning horse in a pari-mutuel race ;
  - ii. a horse participating in a time trial race ;

(b) may be taken, upon the request of a racing judge, from a horse declared in a race :

- i. after it has participated in the race ; or
- ii. within 2 hours before the race in which it is participating starts.

**360.** Where a horse participates in a race, where it is subject to an official sample-taking respecting the race, pursuant to section 359, and the test is positive, it shall be disqualified from the race and may not participate in nor be declared for a subsequent race so long as the racing judges have not decided upon the responsibility referred to in section 361.

**361.** Where a horse is disqualified pursuant to section 360, persons who have in any manner whatsoever participated in the administering of the drug or substance concerned or permitted the horse to participate in the race concerned, shall be held responsible for the violation committed.

**362.** It is prohibited for anyone to have in his possession, or in or upon the premises he rightfully occupies at a race track any drug, syringe, hypodermic needle or any other instrument that can be used to inject or administer, in any way, a drug to a horse, unless he has received the

written permission of the racing judges or is a veterinarian licenced by the Board.

**363.** A veterinarian who administers to a horse or recommends the administering of a drug or another substance which results in a positive test upon taking an official sample, shall indicate to the trainer of the horse concerned, the quantity administered or to be administered and the period of time for which such an official sample would give a positive result.

**364.** A veterinarian who holds a licence issued by the Board shall, upon request, immediately furnish to the Board or racing judges the log book that he is required to keep in accordance with the Race Track Supervision Regulations (C.R.C., 1978, c. 441).

## CHAPTER XII REGISTRATION AND REGISTRATION MARKER

**365.** Pursuant to section 56 of the Act, the following documents and property shall be registered with the Board :

- (a) a contract of partnership for the ownership of a horse or any change in such a contract ;
- (b) stallions or mares used for breeding purposes in Québec.

**366.** The registration marker on the devices referred to in section 53 of the Act and in the Regulation respecting harness racing (c. L-6, r.4) shall be placed in accordance with section 36 of the Act, by making the required changes.

**367.** The registration of the colours and stable names referred to in section 56 of the Act, as well as the documents and goods referred to in section 365 shall be done by furnishing the Board, with the prescribed form, duly completed and signed, and pertinent information or documents that the Board may require.

**368.** A stable name shall comply with the provisions of the Act, respecting names of corporations, partnerships and companies.

**369.** The Board may refuse to register a stable name that may lead to confusion, infringe on the rights, liberty or reputation of a person, hinder the smooth running of the races or infringe on the reputation of the races in general.

## CHAPTER XIII VIOLATIONS AND PENALTIES

**370.** The Board may impose upon anyone found guilty of a violation of the Act, the Regulation respecting harness racing (c. L-6, r.4) or these Rules, or who refuses to comply with an order given under the Act, Regulation or Rules, besides fines, suspending or revoking of licences provided for in the Act and the other penalties already provided for in these Rules, one or several of the following penalties :

- (a) the exclusion or expulsion of an offender from the race track ;
- (b) a warning or reprimand ;
- (c) the disqualification, set back or suspension of a horse ;
- (d) the suspension of certain privileges granted to a licence holder for any given period of time.

**371.** The racing judges may impose upon anyone they find guilty of a violation of these Rules or who refuses to comply with orders given pursuant to the Rules, besides fines provided for in the Act and other penalties provided for in these Rules, one or several of the following penalties :

- (a) the exclusion or expulsion of an offender from the race track ;
- (b) a warning or reprimand ;
- (c) the disqualification, set back or suspension of a horse ;
- (d) the suspension of certain privileges granted to a licence holder for any given period of time.

**372.** Subject to the provisions of these Rules, a decision of the racing judges is enforceable as soon as it is made known to the parties.

**373.** Where a driver is suspended for a period of 5 days or less, he may, before his sentence becomes enforceable, drive the horses assigned to him and registered in the race before he was sentenced. He may also, during his suspension, drive a horse in a special race, but in that case, his suspension shall be prolonged one day for each day he drives a horse in such a race.

**374.** A fine or costs imposed by the Board or the racing judges shall be paid within 4 days after the fine or costs were imposed.

## CHAPTER XIV OBJECTIONS, COMPLAINTS, PROTESTS

**375.** A driver who wishes to make an objection shall do so as soon as the race concerned is finished, unless he is prevented from doing so due to an accident or injury. To do so, he shall notify a patrol judge, the starting judge or the paddock judge of his intention then make his objection to the racing judges by the paddock telephone. Where there is no telephone, he shall, without delay, go to the racing judges to make his objection.

**376.** Where there is an accident, or a driver is injured during a race, the racing judges shall immediately signal the word "Inquiry" on the display board.

**377.** Where the racing judges establish that a violation of these Rules was committed during the race or they have been informed thereof by another racing official, they shall immediately signal the word "Inquiry" on the display board.

**378.** Where the racing judges are confronted with an objection or they have signaled the word "Inquiry" on the display board they shall begin a summary inquiry, as soon as possible, in order to determine the official results of the race concerned.

**379.** The racing judges may, for the purposes of the summary inquiry referred to in section 378 :

- (a) obtain the versions of the parties involved ;
- (b) look at the video recording of the race ;
- (c) contact the racing officials who were aware of the incident and obtain their version ;
- (d) take any other steps that could help them make a decision.

**380.** The posting of the official results of a race that necessitates an inquiry referred to in section 378 may be authorized by the racing judges only when they have completed the inquiry.

**381.** The owner, his authorized agent, trainer or driver of one of the horses participating in the race may make a



complaint concerning the race, which shall be transmitted to the racing judges on duty for that race :

(a) for a regular race, within 72 hours following the race ;

(b) at any time, where a special race or a complaint respecting fraud is concerned.

**382.** Where, at the end of a race meeting, it is not possible to make a complaint to the racing judges, the complaint may be sent to the Board in the time limit prescribed in section 381.

**383.** Where the racing judges are unable to handle a complaint before a race is held, the horse concerned may start subject to the decision of the judges handling the complaint.

**384.** Where a complaint has been duly made, it may not be withdrawn without the permission of the racing judges.

**385.** The fact that the racing judges have not yet made a decision on a complaint respecting a race does not affect the eligibility of the horse concerned with respect to its eligibility in a subsequent race.

**386.** A decision respecting a complaint made after the official result of a race has been posted on the display board shall not affect the distribution of the pari-mutuel.

**387.** A person who has knowledge of a violation of these Rules shall immediately report it either verbally or in writing to the racing judges on duty at the race track where the offence was committed. Where the offence reported involves a racing official, it shall be made in writing, and where it involves a racing judge, it shall be sent to the Board.

**388.** It is prohibited to make an objection, protest or complaint that is misleading or without basis.

## CHAPTER XV APPEALS

**389.** An appeal may be lodged with the Board respecting a decision of the racing judges except where the decision involves :

(a) a fine of 200 \$ or less ;

(b) a suspension of 2 days or less ;

(c) a fine of 100 \$ or less and a suspension of 2 days or less ;

(d) a fine of 200 \$ or less and fees of 200 \$ or less ;

(e) a suspension of 2 days or less and fees of 200 \$ or less ; or

(f) a fine of 100 \$ or less, a suspension of 2 days or less and fees of 200 \$ or less.

**390.** A person makes an appeal to the Board by producing the prescribed form for appeal duly completed to a racing judge or the secretary of the Board within 5 days after the race where he was told about the decision being appealed.

**391.** Upon receipt of the appeal form, the racing judge shall send it to the secretary of the Board.

**392.** Upon receipt of the appeal form, the secretary of the Board shall forward a formal acknowledgment to the appellant.

**393.** An appeal shall suspend the enforcement of a suspension imposed by the racing judges, unless the Board orders a temporary enforcement thereof.

**394.** The secretary of the Board shall send the appellant or his representative a notice of hearing indicating the date, time and place of the hearing.

**395.** An appeal may be withdrawn by sending a written notice signed by the appellant or his representative to the secretary of the Board.

## CHAPTER XVI TERMS AND CONDITIONS OF HEARING

### DIVISION I HEARINGS BEFORE THE BOARD

**396.** Hearings of the Board shall be open to the public but the Board may, however, order a closed session where it deems this to be in the interest of justice.

**397.** Where the Board sits for an appeal it may examine the evidence, hear the witnesses or hear additional evidence that it deems relevant.

**398.** Where the Board decides to hear additional proof, each party may examine or cross-examine the witnesses called forth and state his arguments.

**399.** A decision made by the Board is enforceable as soon as it is made known to the parties, unless the Board decides otherwise.

**400.** Where an appeal to the Board is withdrawn, the decision which is being appealed becomes enforceable as soon as the appeal is withdrawn.

## **DIVISION II**

### **HEARING BEFORE THE RACING JUDGES**

**401.** Where the racing judges are confronted with an objection, a complaint or a protest respecting a violation of these Rules, are aware of such a violation or believe or have reason to believe, following a summary inquiry carried out pursuant to section 378 that a violation of these Rules was committed, they shall call together the parties involved, hear them and other persons they believe can help them make their decision, accept any type of proof they deem useful for the purpose of justice and require documents, books, papers, writings or objects that they deem necessary.

**402.** A person called to a hearing by the racing judges to answer to a charge of a violation of these Rules may waive the hearing by entering a plea of guilty with the appropriate racing judges on the prescribed form.

**403.** The hearings of racing judges shall be held in a place that they determine.

**404.** Where a person is charged with a violation of these Rules and is called to a hearing by the racing judges, the latter shall grant the offender, upon his request, a respite of 24 hours before holding the hearing.

**405.** The decisions of the racing judges shall be posted at the secretaries office or the association concerned in a place where participants can see them.

**406.** Where a case that has not been provided for in these Rules comes up, the racing judges shall base their decision on justice and comply with the practices of racing.

---

Decision of 05.08.80, (1980) 112 G.O.II, 3729 and 4345

Decision of 21.04.81, (1981) 113 G.O.II, 1393 and 3163



c. L-6, r.6

## Regulation respecting licences for lottery schemes

An Act respecting lotteries, racing, publicity contests and amusement machines  
(R.S.Q., c. L-6)

**1.** For the purposes of this Regulation, an organization means any body which does non-profit work with a view to :

- (a) relieving poverty ;
- (b) education ;
- (c) the advancement of religion ;
- (d) any other objective favourable to the community ;

and includes any body or organization designated as such by the Minister of Justice upon recommendation of the Board.

**2.** In addition to the powers conferred upon it by the Act respecting lotteries, racing, publicity contests and amusement machines (R.S.Q., c. L-6), hereinafter called "the Act", the Régie des loteries et courses du Québec, hereinafter called "the Board", shall, in accordance with the second paragraph of section 19 of the said Act, have the power to issue licences authorizing persons to conduct and manage lottery schemes and, accordingly, it may issue licences for the purposes of authorizing :

(a) **charitable or religious organizations** to conduct and manage a lottery scheme in Québec and, for such purpose, any person under the authority of such licence to do any thing contemplated in any of paragraphs a to g of subsection 1 or in subsection 4 of section 189 of the Criminal Code, (R.S.C., 1970, c. C-34) except as regards dice games, three-card monte, punch board or coin table, if

i. the proceeds from the lottery scheme are used for charitable or religious works or purposes, and

ii. in the case of a lottery scheme conducted by a charitable or religious organization at a bazaar,

(A) if the amount or value of each prize awarded does not exceed 100 \$, and

(B) if the money or other valuable paid to secure a chance to win a prize does not exceed 0,50 \$ ;

(b) **an agricultural fair or exhibition, or an operator of a concession leased** by an agricultural fair or exhibition board, to conduct and manage a lottery scheme in Québec, and, for such purpose, any person under such licence to do any thing contemplated in any of paragraphs a to f of subsection 1 or in subsection 4 of section 189 of the Criminal Code ;

(c) **and any person** to conduct and manage a lottery scheme at a public place of amusement in Québec, and for such purpose any person, under such licence to do any thing contemplated in paragraphs a to g of subsection 1 or in subsection 4 of section 189 of the Criminal Code, except as regards dice games, three-card monte, punch board or coin table, if

i. the amount or value of each prize awarded does not exceed 100 \$, and

ii. the money or other valuables paid to secure a chance to win does not exceed 0,50 \$.

**3.** The power to issue licences, conferred upon the Board by section 2, shall, besides being subject to the conditions herein ordered, be subject *mutatis mutandis* to sections 13, 34, 36, 37, 68, 71, 79 and 80 of the Act, and to such other terms and conditions as may be ordered by the Government.

**4.** Subject to this Regulation, the Board may issue a licence to conduct and manage one or more lottery schemes to any applicant in accordance with the terms and conditions hereby ordered and with such other conditions as the Board may specify under this Regulation.

**5.** A licence may be issued for several lottery schemes if they are of the same class and if they are to be conducted entirely by the same licensee, at the same place, on the same day or at the same time, and for the same purposes.

If a licence is issued for several lottery schemes, it must contain sufficient information respecting each scheme and clearly indicate that it is valid for each scheme.

**6.** Before issuing a licence, the Board may, if it thinks it advisable, summon an applicant or any other person liable to give useful information and conduct any investigation which it deems necessary. It may then, if it deems it in the public interest, request a security sufficient to cover the prizes which is expected to be allotted to the winners by the lottery scheme.

**7.** In addition to the recourses by the Attorney-General, the Board, after issuing a licence, may, if it deems it in the public interest to do so :

(a) withdraw such licence and order that the lottery scheme be discontinued ;

(b) confiscate the moneys collected, retain the amount deposited as security, if such amount has been required, and distribute such moneys according to the purposes indicated in the application for licence ;

(c) draw the winners by lots and ward prizes to them, in accordance with the scheme, in whole or in proportional part, in cases where the moneys confiscated are insufficient.

**8.** Every lottery scheme must be conducted and managed in premises which comply with the law and are equipped in accordance with the building, health and public safety by-laws or regulations passed by provincial or municipal authorities.

**9.** The Board may conduct an investigation to determine whether the profits realized in the conducting and management of a lottery scheme have been actually used, in whole or in part, for the purposes or works for which a licence has been issued.

**10.** Any applicant who manages a lottery scheme for the benefit of an organization carrying out the objects provided for by the Act and this Regulation must keep a special accounting system for this purpose and have a trust account in which he will deposit all the funds collected at the time of the conduct of such a scheme and by means of which all expenses incurred in this case will be paid, as well as the amount paid to the organization for the profit of which he has managed and conducted such lottery scheme.

**11.** The organization to which are paid the funds collected through the lottery scheme, must keep such funds in a trust account until such time when they may be used for the purposes for which a licence was requested and any withdrawal from that account must be made by means of a cheque on which must be noted the reason of the withdrawal.

**12.** Subject to the restrictions imposed by the Criminal Code, and in all the cases not expressly provided for in this Regulation, the Board may fix the maximum sum or value of all the prizes to be allotted in a lottery scheme. Each lot must be determined explicitly and in advance and it must in no case be calculated on a percentage of the returns.

**13.** The Board may fix the maximum number of chances to win a lot in a lottery scheme.

**14.** The Board may restrict the number and the frequency of licences and lottery schemes in any region or municipality.

If it deems it in the public interest, the Board may hold public hearings in order to collect the information it deems necessary for it to assign days or dates to the various applicants to hold one or several lottery schemes in any region or municipality.

**15.** In order to obtain a licence from the Board, one must :

(a) be a Canadian citizen ;

(b) be of the full age of 21 years ;

(c) furnish some guarantees considered as sufficient that he will observe the law and the regulations ;

(d) not have been convicted of any criminal act ;

(e) produce a permit as prescribed by any law governing occupation of public and private domain in a given municipality of Québec ;

(f) produce any other document which the Board may require.

**16.** Any person wishing to get a licence must apply therefor to the Board. He must answer the questions contained in a form provide by the Board. The applicant must state in his application, in addition to such information as the Board may require :

(a) his name, address and occupation, his telephone number, the date and place of his birth and his social insurance number ;

(b) a description of the rules of the lottery scheme for which the licence is wanted ;

(c) the address and name of the hall where the meeting is to take place, the address and the telephone number of the proprietor of the immovable in which the hall is located and the capacity of the hall as per the provincial and municipal regulations respecting public security ;

(d) if need be, the same information as in paragraph c respecting any other hall where could be received the persons taking part in the meeting, in addition to the ones who might have taken place in the main hall ;

(e) the number of lottery schemes in which the players will be called to participate, the sale price of each chance on a prize and the value of each prize to be awarded to winners in each scheme ;

(f) the date, time and place of the beginning of each lottery scheme and, if need be, of the meeting for such purpose, and the date, time and place of the closing of each scheme and of the meeting if applicable ;

(g) the number of chances to win a prize in each scheme ;

(h) the date, time and place of the drawing of the prizes or lots to be won ;

(i) the proof that funds are needed, showing to the satisfaction of the Board, that the holding of a lottery scheme is necessary ;

(j) in the case of a lottery scheme held for religious or charitable purposes, a brief description of such purposes or works ;

(k) if the lots are in kind, a brief description of such lots indicating the value of each one according to the retail price ;

(l) an authorization allowing the Board to inspect at the bank the trust accounts which are exigible under sections 10, 11 and 34.

Such application must be filed with the Board :

- i. at least 30 days prior to the date on which the tickets are to be put up for sale for a drawing ;
- ii. in all other cases, at least 30 days prior to the date on which the lottery system is to be conducted.

**17.** Any application for a licence must be made by a physical person in his own name or in the name of a corporation, partnership or association. Should several people make a joint application, each one must sign the application. Furthermore, in the case of a corporation, partnership or association, the application must be supported by a certified copy of a resolution of the partnership, association or corporation authorizing the applicants to sign, the certificate being countersigned by at least 2 directors in office ; such resolution must indicate the name of the person in the name of whom the licence is to be issued for the benefit of the partnership, association or corporation.

**18.** At the time of the filing of his application, the applicant must sign a promise to give the Board a complete account in writing on the lottery scheme that he will con-

duct, and that, within 15 days after the date fixed for the drawing of the lots ; such report must indicate *inter alia* :

(a) the total returns and disbursements ;

(b) the number and the value of the prizes ;

(c) the name and address of the winners, together with their personal signature ;

(d) the name and address of at least 3 witnesses to the process of granting chances to win a prize and the drawing which followed ;

(e) the number of tickets sold and the number of tickets unsold ;

(f) the number of persons present which have paid an entrance fee ;

(g) a solemn statement signed by a director holding office in the religious or charitable organization for which the scheme has been conducted, indicating the amount received and the date of receipt of such amount ;

(h) any other information requested by the Board.

**19.** Together with his application, the applicant must file a money order or certified cheque payable to the Board, in payment of the following fees :

(a) when filing an application to conduct and manage a lottery scheme commonly called "bingo" or any other similar scheme ;

i. for religious or charitable purposes or works, a fee calculated on the basis of 0,05 \$ per head is levied on the total capacity of the hall where the scheme is to be conducted ;

ii. in premises of public entertainment, a fee calculated on the basis of 0,10 \$ per head is levied on the total capacity of the hall where such scheme is conducted.

For the purposes of this Regulation, the capacity of a hall will be calculated as per the certificates issued by the competent authorities or as per the standards of the Board ;

(b) in the case of drawings, the ones made on the occasion of a dinner, a gala or benefit evening included, the fee levied is of 2% of the price of the ticket multiplied by the number of tickets printed ;

(c) in the case of a lottery scheme conducted on the occasion of an agricultural fair or exhibition or conducted by the operator of a concession which has been leased to him an agricultural fair or exhibition board, a fee of 50 \$ for a game of chance or 100 \$ for a game of mixed chance and skill, will be levied for each day of which such licence is valid.

However in the case of a lottery scheme commonly called a "bingo" or any other similar scheme, the tariff applicable is that provided for in subparagraph ii of paragraph *a* except for a minimum fee of 25 \$.

**20.** Should there be any change whatsoever with respect to persons or time, place or other circumstances after the request has been made or after the issuing of a licence by the Board, the applicant must immediately notify the Board and furnish a new application duly completed. The Board may then grant or refuse the request and, if necessary, annual or change the licence already granted.

**21.** Should an applicant to whom the Board has already granted a licence for the operation and management of a lottery scheme wish to obtain a new licence, the Board may grant his request without it being necessary to complete and furnish the application provided for in section 16, under the following conditions :

(a) that all circumstances be as described in the application form which has already been produced and that the applicant sign and furnish the offices of the Board with a declaration to this effect at least 30 days before the date on which he wishes to conduct and manage a lottery scheme ;

(b) that he pay the necessary fees by handing in the declaration mentioned in the paragraph *a* ;

(c) that the licence already issued not be cancelled ;

(d) that respect completely all the requirements of the Act and this Regulation.

**22.** Where an application for a licence is made on behalf of a partnership, a certified copy of the registration of such partnership must be filed with the Board along with the application ; in the case of a corporation, the applicant must deposit a certified copy of its deed of incorporation and a copy of its latest annual report together with a proof of payment of the required rights ; in the case of an association, the applicant must produce a document proving to the satisfaction of the Board the existence of such an association.

**23.** If a licensee fails to submit the return provided for in section 18 to the Board, the security deposit, if any, has been required, shall be confiscated and no licence shall be issued until the holder has complied with the requirements of this Regulation and with such requirements as the Board may determine.

The same shall apply in cases where it is established to the satisfaction of the Board that the terms and conditions for the issuing of a licence have not been met. The amount deposited as security may be remitted to the licensee when

the Board deems that its requirements have been complied with to its satisfaction.

**24.** The minimum percentage of the gross receipts derived from a lottery scheme which must be set aside for distribution as prizes to the participating public by a licensee shall be fixed by the Board but shall not be less than 10%.

**25.** The maximum percentage of the gross receipts from a lottery scheme which must be set aside for paying the costs of managing, organizing and conducting such lottery scheme by a licensee shall be of 20%.

This maximum percentage includes all expenses, including the expenses and fees of a professional organizer.

**26.** With his application for a licence, the applicant must deposit copy of the lease dated and signed, or copy of any agreement of understanding arrived at for the renting or use of the premises where the lottery scheme is to be conducted. The rental should always be a fixed price and should include the upkeep of the premises.

It shall never be based on a percentage of the receipts or by means of an entrance fee, or admission charge or contribution *per capita* or any kind of interest in the receipts.

**27.** With the exception of a lottery scheme conducted in a place of public amusement or on the occasion of an agricultural fair, all publicity is forbidden, on the occasion of the holding of a lottery scheme, other than a poster which shall not measure more than 12 square feet set up on the very premises where the system is to be conducted.

**28.** In the case of a drawing, each ticket :

(a) must be numbered ;

(b) the number of the permit issued by the Board must be printed thereon ;

(c) a certificate authenticated under oath by the printer indicating the number of tickets he has printed must be handed in to the Board before the sale of tickets.

The Board may fix such place, day and hour as it deems appropriate for the drawing of winners by lots or for the awarding of prizes. Every drawing must be public and must be effected before at least 3 witnesses. No cumulation of drawings shall be allowed.

**29.** In the case of a lottery scheme commonly called a "bingo" or any other scheme of a similar nature, the appli-

cant must get from the Board the cards necessary to conduct the game at the price set by the Board and it is illegal to use any other card.

The applicant must keep the unused cards for at least 90 days after the date of the event, and mention the number of each card in the report required by section 18.

In the case of a drawing, the tickets unsold must be kept for at least 90 days after the date of the event and the number of each ticket mentioned in the report required by section 18.

**30.** In the case of a lottery scheme commonly called a "bingo" or any other scheme of a similar nature, held for charitable or religious purposes, the total sum or value of all the prizes given during a same reunion must not exceed 3 500 \$.

**31.** Any apparatus used for conducting a lottery scheme must be authorized by the Board and must bear the seal appended by the Board's representative.

**32.** Any person, society or corporation selling, hiring or distributing devices for conducting a lottery scheme must obtain from the Board a licence to that effect.

The permit shall be granted by the Board, following an inquiry on the person, partnership or corporation concerned, and the examination of the devices by a representative of the Board.

This permit shall be granted upon payment of an annual fee of 200 \$ plus a fee of 10 \$ for the seal of the Board which the latter shall append on each of such devices.

This permit may be cancelled at any time by the Board if it comes to the Board's attention that after offering the person, partnership or corporation the occasion to be heard the latter is selling, renting or distributing devices which are not authorized by the Board or that it submits to or that it is connected in whatsoever way to persons, partnerships or corporations having undergone a condemnation by a tribunal of criminal jurisdiction.

**33.** "Professional organizer" means a person, partnership or corporation which organizes, manages or conducts a lottery scheme in return for wages for a person, partnership or corporation authorized to conduct a lottery scheme.

The Board may grant a professional organizer's licence to a person, partnership or corporation under the following conditions :

(a) that the person, partnership or corporation make the application in writing no later than the last day of the month of February of each year or at least 30 days before the day on which the permit is requested ;

(b) that section 15 be respected ;

(c) that, in the case of a person, he remit to the Board a list stating his name, home address, date and place of birth, social insurance number and that same information for each of his employees, the whole to be together with a solemn declaration to the effect that the list is complete ;

(d) that, where a partnership is involved, it be duly registered, that a list of the names, home address, date and place of birth and social insurance number of each associate and employee of the partnership be handed in to the Board together with a solemn declaration to the effect that the list is complete ;

(e) that, where a corporation is involved, it be incorporated under the statutes of Québec or Canada, that all the provisions of such an act and the regulations be respected and that a list of the name, home address, date and place of birth, and social insurance number of all the directors and employees of the corporation, and of all the shareholders of the corporation if so required by the Board, be handed in to the Board together with a solemn declaration signed by the secretary of the corporation to the effect that such list is complete ;

(f) that an annual fee of 200 \$ be paid to the Board, plus a fee of 50 \$ for each event conducted by said professional organizer ;

(g) that the licence be valid from 1 April to 31 March of each year ;

(h) that with his application, the professional organizer deposit at the office of the Board a signed copy of the contract drawn up between him and the body which has retained his services, defining very precisely the services which he shall render, the personnel which he will supply and the total remuneration involved ;

(i) the remuneration of the professional organizer shall be based on a fixed rate and not on a percentage of the receipts ;

(j) the Board may at any time call for the financial statements of such an organizer.

**34.** The professional organizer must keep complete accounts, which meet with the approval of the Board, for each of the events during which he conducts a lottery scheme and for an event in which he collects the money, he must deposit this money in an account in trust, which

system of accountancy and trust account the Board may have verified by its representative at any time.

**35.** The licence granted to a professional organizer may be cancelled at any time by the Board, if the latter establishes, after offering to hear the holder of this licence, that he :

- (a) made a false statement to the Board ;
- (b) has failed to meet one of the provisions of the Act or of this Regulation ;
- (c) has submitted to or is in any way associated with one or more persons, partnerships or corporations having been condemned by a court of criminal jurisdiction.

**36.** The Board always retains ownership of the licences and permits. The holders may not consider them, nor evaluate them as being part of their patrimony.

**37.** All licences must be posted in full view of the public, must bear the seal of the Board, be signed by an authorized representative of the Board and must stipulate the following information :

- (a) the name and address of the person to whom the licence has been granted ;
- (b) the body which will receive the money made on the occasion of the authorized event ;
- (c) the place, hour and date of the event ;
- (d) the registration number of the licence ;
- (e) if necessary, the name and address of the professional organization whose services are required to conduct and administer a lottery scheme.

This section applies to permits, *mutadis mutandis*.

**38.** (1) No licence may be granted to an establishment which has a permit from the Régie des permis d'alcool du Québec or where alcoholic beverages are served.

(2) Notwithstanding subsection 1 but subject to the provisions of the Act respecting liquor permits (S.Q., 1979, c. 71 ; after consolidation : R.S.Q., c. P-9.1), and the regulations and standards applied by the Régie des permis d'alcool du Québec, a licence may be granted to such an establishment :

- (a) in the case of a simple prize-drawing, on condition that the sale of tickets permitting participation in this drawing be concluded at least 24 hours before the drawing take places ;

(b) when the price of the ticket entitling the holder to participate in the drawing includes the price of the dinner or participation in a benefit evening, on condition that the sale of the tickets was concluded at least one hour before the drawing takes place.

**39.** The Board may determine all the other terms and conditions for the protection of the public and for the safe-keeping of public order.

## SCHEDULE

(s. 18)

### RÉGIE DES LOTERIES ET COURSES DU QUÉBEC

File No. ....

#### Financial report

Scheme conducted :

Bingo ( ) Date of Lottery .....  
Drawing ( ) Licence number .....  
Other (describe) .....

Name of the organization .....

Address .....

Tel. No. ....

Name of the applicant .....

Address .....

Tel. No. ....

#### Income

|  |             |                 |    |
|--|-------------|-----------------|----|
| 1. Sale of tickets or entrances fees                       |             |                 |    |
| Number sold .....  | Price ..... | \$ Total .....  | \$ |
| 2. Cards sold at the entrance                              |             |                 |    |
| Number sold .....  | Price ..... | \$ Total .....  | \$ |
| 3. Cards — special rounds                                  |             |                 |    |
| Number sold .....  | Price ..... | \$              |    |
| Number sold .....  | Price ..... | \$              |    |
| Number sold .....  | Price ..... | \$              |    |
| Number sold .....  | Price ..... | \$              |    |
| Number sold .....  | Price ..... | \$ Total .....  | \$ |
|  |             | Total .....     | \$ |
| 4. Others .....  |             | Total .....     | \$ |
| 5. Donations .....   |             | Total .....     | \$ |
|  |             | Sub-total ..... | \$ |
| 6. Various sources of income<br>(restaurant, etc.) (state) |             | Sub-total ..... | \$ |
|  |             | Total .....     | \$ |



*Disbursements*

1. Administration :
  - (a) Upkeep (janitor) ..... \$
  - (b) Renting of a hall .....
  - (c) Renting of equipment .....
  - (d) Purchase of equipment .....
  - (e) Salaries .....
  - (f) Professional organizer .....
  - (g) Miscellaneous (state) .....

Sub-total .....
2. Expenditures :
  - (a) Purchase of a restaurant .....
  - (b) Municipal tax .....
  - (c) Licence issued by the Board .....

Sub-total ..... \$
3. Prizes :
  - (a) Regular rounds ..... \$
  - (b) Special rounds .....
  - (c) Attendance prize (if applicable) .....
  - (d) Others (state) .....

Sub-total ..... \$

Total \$ .....

4. If a drawing takes place

(List the number of unsold tickets)

Total number .....

*Profit or loss*

1. Gross income ..... \$
2. Expenditures ..... \$
3. Net income or net loss ..... \$

*General information*

1. Number of persons attending  
who paid their tickets .....
2. Number of employees: .....
- Salaries paid: ..... \$
3. Number of persons who worked  
gratuitously: .....
4. Name, occupation, address of 3 witnesses  
of the operations :  
.....  
.....  
.....

*List of the winners and the prizes*

.....  
.....  
.....

*Receipt for the proceeds given to the charitable  
or religious organization*

....., this ..... 19.....  
Received from ..... (title)  
representative of .....  
the sum of ..... ( ..... )  
For the following purposes .....  
Signed .....

*Please print*

*Address*

I, the undersigned, certify that the information in this  
report with respect to the conducting of lotteries at is true  
and correct.

.....  
*Place*

.....  
*Date of the report*

Signature: .....  
*Please print*

.....  
*Authorized person*

Witnesses: .....  
.....  
.....

O.C. 1435-71, (1971) 103 O.G., 3695  
O.C. 2979-71, (1971) 103 O.G., 6801  
O.C. 4344-71, (1972) 104 O.G., 249  
O.C. 1549-72, (1972) 104 O.G., 4970  
O.C. 282-73, (1973) 105 O.G. II, 233  
O.C. 1959-73, (1973) 105 O.G. II, 2521  
O.C. 1933-74, (1974) 106 O.G. II, 2915  
O.C. 1580-79, (1979) 111 G.O., 6413



c. M-1, r.1

## **Regulation respecting the fees payable under the Mortmain Act**

Mortmain Act  
(R.S.Q., c. M-1, s. 10)

**1.** In the case of a licence provided for in section 3 of the Mortmain Act (R.S.Q., c. M-1), to hold more than 4,05 hectares of land, the fees payable are :

(a) 50 \$ for one or more immoveables whose total area does not exceed 40,5 hectares of land ;

(b) 100 \$ for one or more immoveables whose total area exceeds 40,5 hectares of land, but does not exceed 202,50 hectares of land ; and

(c) 200 \$ for one or more immoveables whose total area exceeds 202,50 hectares of land.

**2.** In the case of a special permit to acquire, hold, alienate or hypothecate one or more immoveables, the fees payable are :

(a) 300 \$ where the value of the immovable or immoveables does not exceed 100 000 \$ ;

(b) 600 \$ where the value of the immovable or immoveables exceeds 100 000 \$, but does not exceed 500 000 \$ ;

(c) 850 \$ where the value of the immovable or immoveables exceeds 500 000 \$, but does not exceed 1 000 000 \$ ; and

(d) 850 \$ where the value of the immovable or immoveables exceeds 1 000 000 \$, plus 200 \$ for each additional million or fraction of a million over 1 000 000 \$.

For the purpose of this section, the value of the immovable is the amount of the municipal evaluation entered on the valuation roll.

**3.** In the case of a general permit to acquire, hold, alienate or hypothecate one or more immoveables, the fee payable is 1 000 \$.

---

O.C. 1230-78, (1978) 110 G.O., 4053

O.C. 980-80, (1980) 112 G.O. II, 1649, 1659



c. M-3, r.1

## Regulation of the Corporation of Master Electricians of Québec

Master Electricians Act  
(R.S.Q., c. M-3, s. 13)

**1. General provision :** In the case of a conflict in the interpretation of the French and English texts of the Regulation, the French text prevails.

**2. Declaratory and interpretative provisions :** In this Regulation, the following words and expressions, unless incompatible with the text, shall be interpreted as follows :

(a) “Minister” designates the Minister of Labour, Manpower and Income Security of Québec ;

(b) “Corporation” designates the Corporation of Master Electricians of Québec ;

(c) “council” designates the Provincial Council of Administration of the Corporation of Master Electricians of Québec ;

(d) “executive committee” designates the executive committee of the Provincial Council of Administration of the Corporation of Master Electricians of Québec ;

(e) “president” designates the president of the Provincial Council of Administration of the Corporation of Master Electricians of Québec ;

(f) “Act” designates the Act respecting electrical installations (S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-13.01).

### DIVISION I

**3. (1) Applicants :** An applicant is required to :

(a) successfully pass the examination required for the securing of a contractor’s license in accordance with the Act ;

(b) fill in an application form for admission, accompanied by a deposit or a cheque in the amount of 150 \$ for the registration fee and also, in addition, the amount of the annual membership fee. Should the candidate not be admitted, the amount of the membership fee shall be refunded : the registration fees remain the property of the Corporation to cover its expenses. Should the candidate apply again, he must renew each time, his application

form for admission, the deposit of the registration fees and the annual membership fee ;

(c) this application must be addressed to the executive secretary of the Corporation.

The representative (as in the case of a company, society or corporation) must undergo exams prescribed by the membership committee as per section 75. He must obtain the minimum points required and also furnish the information and certificates required by said committee. Before issuing the certificate of membership, the executive secretary must insist on proof that the candidate has abided by the terms of section 10. The certificate will be presented to the new member by the president of his section at a regular meeting.

(2) **Supplemental examination :** Any individual failing to pass the examination prescribed by the membership committee or who has not passed one of the said examinations, must wait for a period of at least 2 months following his first failure before sitting again for examination ; a period of at least 6 months following a second failure, and a period of 1 year following any subsequent failure.

(3) **Decease :** In the event of the death of a member, his estate may continue the operations only for a period not exceeding 6 months from the date of the member’s death.

**4. Examination subjects :** The examination of the candidates may cover the following subjects :

(a) evaluation of the installation cost of electrical equipment ;

(b) reading of plans ;

(c) calculation of electrical loads ;

(d) technical problems encountered in the exercise of the profession ;

(e) important management factors :

i. the undertaking (physical management) ;

ii. the staff and employees (human management) ;

iii. the relations with clients and the public (social management) – sales – contracts ;

(f) safety factors ;

(g) summary notions of accounting elements required by the enterprise : bookkeeping – assets and liabilities – de-

preciation – amortization – reserves – net cost – inventory – administration costs – profit ;

(h) estimated – constituent elements ;

(i) compulsory monthly and annual reports :

i. federal ;

ii. provincial ;

iii. administrative (Commission de la santé et de la sécurité du travail – Unemployment Insurance – Parity Committee, etc.) ;

(j) power company rules and regulations applicable to master electricians ;

(k) general knowledge of certain laws connected with the trade :

i. direct : the Act respecting electrical installations (S.Q., 1975, c. 53 ; after consolidation : R.S.Q., c. I-13.01) and rules – Master Electricians Act (R.S.Q., c. M-3) – rules of the Corporation (jurisdiction, conditions of admission, license categories, professional ethics, etc.) ;

ii. indirect : civil responsibility – Retail Sales Tax Act (R.S.Q., c. I-1) – An Act respecting labour standards (S.Q., 1979, c. 45 ; after consolidation : R.S.Q., c. N-1.1) – An Act respecting occupational health and safety (S.Q., 1979, c. 63 ; after consolidation : R.S.Q., c. S-2.1) – decrees – parity committees – An Act respecting collective agreement decrees (R.S.Q., c. D-2) – Statistics Act (S.C., 1970-71-72, c. 15), etc.

A candidate may obtain from the Corporation literature on the above subjects for study purposes prior to exams.

**5. Companies, corporations, societies :** Any company, corporation, society may become a member of the Corporation provided :

(a) it complies with sections 3 and 8 ;

(b) a director or member, as the case may be, whose personal qualifications permit him to obtain the contractor's license and admission into the Corporation must be truly interested in the enterprise and not a mere *prête-nom* (figure-head). Only the person who operates the enterprise or usually participates in all its risks, or finds in it, his main occupation or principal means of living, is truly interested, according to the terms of this Regulation ;

(c) no one may represent at a time more than one society, company or corporation as member of the Corporation and no one, at the same time, may personally operate and qualify a company, society or corporation ;

(d) exempt from exams is the party who previously passed, with adequate marks, the membership committee exams for his personal admission or as representing a company, society or corporation ;

(e) i. the holder of an A-2 license prescribed by the Master Electricians Act and not his employer may become a member of the Corporation ;

ii. the holder of an A-2 license is exempted from passing the admission examination for as long as he only holds this license ;

iii. this member must, however, when exchanging his A-2 license for an A or B license or any other category of electrical contractor's license, in order to remain a member of the Corporation, pass the admission examination, failing which he is automatically excluded ;

(f) when a company, corporation or partnership has been found guilty of violating the Act and the regulations of the Corporation and has been excluded from the said Corporation, the owning person who, under section 3, qualified it, and at the same time acted as its representative before the Corporation, shall not personally become a member of the Corporation nor shall he qualify nor represent any company, corporation or partnership. However, the executive committee has full power to readmit him as a member.

**6.** Whenever a member of the Corporation representing a company, society or corporation decides to leave our Corporation or shows complete disinterestedness or to qualify it before the Bureau des examinateurs électriciens du Québec, his company, society or corporation shall give notice of separation to the executive secretary of the Corporation within 6 days of such eventuality and replace said person, in accordance with this Regulation, within 90 days, or within the following 6 months in the case of the death of a qualified license holder failing which, he must be excluded from the Corporation and his certificate of membership must be revoked by the professional ethics and discipline committee. The replacement must demonstrate ability and meet the terms of sections 3 and 5.

When the qualified license holder of a company, society or corporation is replaced, the company, society or corporation must pay the registration fees, as provided for in section 3 without, however, paying the annual membership fee if the latter has already been paid.

**7.** In the case of dissolution or surrender of charter, the corporation or company ceases to be member of the Corporation.

**8. Change or dissolution of partnership :**

(1) When the organization, while keeping the same name, loses the member whose personal qualifications had permitted the obtainment of a contractor's license and the admission into the Corporation, it may take advantage of section 6.

(2) When the organization changes its name, it is sufficient to give a written notice to the executive secretary and its designation as member of the Corporation will be changed accordingly in the register of the Corporation.

(3) When one or several members of the organization, following dissolution of same continue, for any reason whatsoever, to do business under the same name, he or they may take advantage of section 6.

(4) In all other cases of termination or dissolution of partnership, said organization shall be eliminated from the register of members of the Corporation.

**9. Exemption from subscription fees and payment of extra contribution for the current year is granted when a member modifies his juridical status for the exercise of his profession either as an individual, an association or company, provided that the representative and the delegate to the Corporation of the past as well as the new member and, if need be, the individual who ceases or resumes membership as an individual, be one and only person for at least until the end of the current year.**

*See French Text D. 2100-80, G.O. II, 1980, p. 3937.*

**10. Subsequent conditions :** The discipline committee may, by final decision, decertify a member for failure to :

(a) run an office or a workshop of 150 square feet minimum floor space ;

(b) have a business telephone number suitably inscribed in the local telephone directory or proof of having applied for same ;

(c) not to accept employment as a salaried electrician. Neither must the qualified license holder be employed as a salaried electrician. This paragraph does not apply :

i. to one who, on 31 March 1963, was a member of the Corporation and was also employed as a salaried electrician, for as long as he remains a member of the Corpo-

ration ; for the purpose of the present subparagraph, the one who ceased to be a member of the Corporation since 31 March 1963, and who again became a member before 1 November 1965, is considered as not having ever ceased to be a member of the Corporation ;

ii. to a member during the year following his first admission to the Corporation ;

iii. to a member of the Corporation for the work he executes in a municipality where he is employed as a salaried electrician or where he resides, except if a member of the Corporation, not employed as a salaried electrician, has his place of business in a municipality or within 5 miles from its limits.

The section does not apply :

(a) to the holder of an A-2 license issued under the Act ;

(b) to the individuals, members of the Corporation, who do not exercise under their name or for their own account, the trade of electrical contractor, provided that a written statement to this effect be deposited at the office of the Corporation's secretary.

**11. Temporary or non-resident member :** Any person domiciled outside Québec, any company, corporation or partnership, not having its place of business in Québec, may obtain a temporary membership certificate from the Corporation, provided that the said physical or moral persons :

(a) have conformed to the Act ;

(b) before tendering and contracting, have successfully passed the examinations before the membership committee in accordance with section 75 ;

(c) pay to the Corporation annual fees equivalent to the amount paid by regular members, registration fees, together with an additional fee of 100 \$ per contract obtained or carried out in Québec ;

(d) conform to the regulations of the Corporation on the plying of the trade in Québec.

This certificate expires when the qualified license holder quits the company, ceases to qualify it or is dismissed notwithstanding any other provision of this Regulation.

**12. Honorary members :** The council may, by resolution passed by the majority of its members, grant an honorary membership certificate to any person, for services rendered to the Corporation whether at the time of its organization or afterwards. This certificate is revocable.

Such certificate is issued in the name of the individual and not in the name of the firm, corporation, company or society to which he belongs.

At no time shall the number of honorary members exceed 15.

*Amended in French D. 2100-80, G.O. II, 1980, p. 3937.*

**13. Members' privileges :** Regular members are entitled :

(a) to ply the trade of master electrician as defined in the Master Electricians Act, subject however to the restrictions which the Act imposes on the holder of the license held by the member ;

(b) to use or avail themselves of the name of master electrician in English and *maître électricien* in French and place after their names the initials M.El. Only the persons, other than companies, corporations or partnerships, whose qualifications permit them to obtain a license of master electrician or the admission into the Corporation will use the abovementioned initials. The membership certificates and cards issued to companies, societies or corporations must show the name of the qualifying representative ;

(c) to vote at general meetings ;

(d) to be elected as directors or officers of the Corporation.

Notwithstanding the above, temporary or honorary members have no other powers than those conferred unto them by sections of this Regulation which specifically apply to them.

## **DIVISION II**

### **PROVINCIAL COUNCIL OF ADMINISTRATION**

**14. Composition :** The affairs of the Corporation are administered by a council known as "Provincial Council of Administration of the Corporation of Master Electricians of Québec", composed of the executive committee and the administrators that the sections may delegate in accordance with this Regulation. The members of the executive committee are *ipso facto* the officers of the council.

**15. Executive committee :** The executive committee shall consist at all times of 9 directors and the immediate past chairman, if there be one. The following officers shall be appointed each year from the directors : the chairman,

the first vice-chairman, the second vice-chairman, the secretary and the treasurer.

The member of the executive committee who was the incumbent chairman's predecessor, shall have the status of immediate past chairman and shall automatically lose the status of director, if such he holds.

No one who, during his term of office, as chairman, was expelled from the Corporation, resigned or ceased to exercise his duties for any reason whatsoever, may be immediate past chairman.

**16. Delegated administrators :** With the exception of the provincial section which has the right to delegate 2 directors to the council, each section has the right to delegate to the council one director for 200 members or fraction of 200 members that it groups in its territory. These delegates are selected in the manner indicated at section 135.

*Amended in French D. 2100-80, G.O. II, 1980, p. 3937.  
D. 1800-81, G.O. II, 1981, p. 2897.*

**17.** The director delegated by the provincial section may not be director delegate of a territorial section. His election to the post of director delegate for the provincial section makes automatically vacant his post of director delegate for the territorial section and *vice versa*.

### **18. Term of office and rotation :**

(1) The term of office of the delegated administrators is one year. They remain in office until the end of the annual general meeting of the Corporation. They shall be replaced or confirmed in their functions in the manner provided in the Regulation.

(2) The term of office of the elected administrators is 2 years. They remain in office until the end of the annual general meeting. They shall be replaced or confirmed in their functions in the manner provided in the Regulation.

(3) The directors elected are so elected alternatively at each year for a period of 2 years, at the rate of 4 for the even years and 5 the odd years. At each year, one of these is elected by the members of the provincial section, in accordance with the special voting procedure provided for the election of that director. The other directors are elected by the annual general meeting.

(4) The term of office of the officers is one year. They remain in function until the end of the annual general meeting of the Corporation. They shall be replaced or confirmed in their functions in the manner provided in the Regulation.

(5) The officers, i.e., the president, the first vice-president, the second vice-president, the secretary and the treasurer are selected each year after the election of the administrators, by and among the latter.

(6) The choice of officers is immediately submitted to the council called together for this purpose which may confirm or refuse this choice.

(7) In the case of refusal, the council must make recommendations. The elected administrators meet to select new officers until they are accepted by the council.

**19. Re-eligibility :** At the expiration of their term of office, the elected administrators and the officers may be re-elected and the delegated administrators may be delegated anew.

However, the term of elected administrators may not be carried over or renewed more than 3 consecutive times.

**20.** The president of the Corporation may not be elected for more than 2 consecutive years. This section does not apply to the sections of the Corporation.

**21. Disqualification :**

(1) The office of an officer and director becomes immediately vacant when its holder is put into bankruptcy, commits an act of insolvency or makes a proposal in accordance with the Bankruptcy Act (R.S.C., 1970, c. B-3).

(2) Whenever an office is filled by a representative of a company or corporation, such office shall become immediately vacant if the credentials of such representative are revoked, if the company or corporation represented by him ceases to be a member of the Corporation, or else, if the said company or corporation is put into bankruptcy, commits an act of insolvency or makes a proposal in accordance with the Bankruptcy Act, unless he personally becomes a member of the Corporation or the delegate of another company or corporation within 90 days.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

(3) Exception : Anyone who is chosen by a section as representative on the council or is elected officer of the Corporation or of a section, remains in office although he may come to practise his profession as a result of being the representative of a company or corporation.

(4) The function of elected director becomes also vacant if the director is absent from more than 3 consecutive

meetings of the executive committee without having communicated by telephone and confirmed by letter to the executive secretary a notice of absence setting forth a reason found valid by the executive committee. This provision does not apply to the retiring president.

(5) The provincial chairman may not hold simultaneously a post of section chairman.

(6) No member may be at the same time chairman of more than one section at the same time.

**22.** The provincial or federal member of Parliament or the candidate to either post shall not be eligible to the function of president of the Corporation or chairman of a section. The fact, for the president of the Corporation or the chairman of a section of standing as a candidate to the post of provincial or federal member of Parliament renders *ipso facto* these functions vacant within the Corporation.

**23. Resignation :**

(1) A member of the council may at any time, give the council a written notice of his intention of resigning and, upon acceptance of said resignation, the post becomes vacant. Any post on the council and the executive committee also becomes vacant if the occupant for any reason whatsoever, ceases to be a member of the Corporation or is suspended by same.

(2) A member of the executive committee may, at any time, give a written notice of his intention of resigning, upon acceptance of the resignation by the committee, the post becomes vacant.

**24. Vacancies :** Should a vacancy occur to the post of president, first vice-president, second vice-president, secretary or treasurer, the executive committee has the right to appoint a member of the provincial council to fill such vacancy for the balance of the term.

If this member was already occupying one of the posts listed in the first paragraph or a post of director, his function becomes vacant when he agrees to his appointment to his new post. The new vacancy is filled by the executive committee in the manner provided in this Regulation.

Should a vacancy among the other members of the executive committee, the latter has the right to appoint an ordinary member to such vacant post for the balance of the term.

At all times, the member of the executive committee elected by the provincial section is replaced by another member designated by the executive committee of the provincial section.

However, the executive committee may not designate to any post on the executive committee the resigning member before the expiration of the term for which he had been elected. This Regulation also applies to the sections of the Corporation.

**25. Eligibility of members (elections) :** Any individual member of the Corporation in good standing and any delegate from a member company or society in good standing with the Corporation is eligible to any elective post on the council if he is put forward and seconded in the following manner :

(a) the nomination is made in writing on an appropriate form issued for such purpose, showing the name of the candidate, his address and bearing the signature of the proposer and that of 2 other members of the Corporation. It must also bear the signature of the candidate, indicating his consent to the nomination and his willingness to accept the office if elected ;

(b) this nomination of candidates, at least 20 days before the annual general meeting of the Corporation, is sent to the nominating and election committee and addressed to the head office of the Corporation ;

(c) the member elected or who was candidate to a function of director elected by the members of the provincial section may not present himself as a candidate to a function of director elected at the election to be held at the following annual general meeting of the Corporation ;

(d) however, the notice of candidacy to a function of director elected by the members of the provincial section must be filled 40 days prior to the annual general meeting of the Corporation.

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**26.** At least 40 days before the general meeting, the Corporation, through its executive secretary, notifies the members of the posts up for election and sends them a nomination form.

**27.** The nominating and election committee prepares a list of all candidates nominated as described in paragraphs *a* and *b* of section 25.

If the number of candidates is inferior to 4 or to 3, according to the case, it is the duty of the nominating and election committee to propose as many candidates as required to fill the posts in accordance with this Regulation.

**28.** At the annual general meeting, before proceeding with the election, the chairman of the nominating and election committee must communicate to the assembly, the list of candidates, pointing out those recommended by

said committee and those nominated as indicated in paragraphs *a* and *b* section 25.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**29. Election by acclamation :** At election time, in the cases when there should be no more candidates than the number of administrative posts to be filled, the election chairman declares them elected by acclamation.

**30. Election by secret ballot :** If a vote is necessary, there being more than one candidate to the office, a secret ballot will then be held. Only members present and in good standing shall have the right to vote in accordance with the Regulation.

**31.** Following the holding of the election, the election chairman declares elected members of the executive committee the 3 or 4 candidates, according to the case, having accumulated the largest number of votes, besides the candidate elected by the provincial section.

**32. Vote :** All voting is held under the supervision of the nominating and election committee, the chairman of said committee acting as election president, the members of said committee acting as scrutineers, whose duty it shall be to prepare, distribute and collect the ballot papers. The nominating and election committee will open a poll or polls at predetermined hours during the general meeting for votes. If necessary, the committee will call for the identification of members. The executive committee sets the day and time of the voting, which must be held during the annual convention.

**33.** At election time, each ballot contains the names of the candidates in alphabetical order and, to be valid, each ballot must be initialed by the president of the nominating and election committee. Ballots placed in the scrutineer's box must be free from any identification mark.

**34.** The members mark with a cross (x) opposite the name of the candidates of their choice and fold the ballot thus marked, in such manner that the initials on the back can be seen without having to unfold the ballot. The president, without opening the ballot, first verifies by examining the initials that the said ballot is the one which he has furnished to the voter, and subsequently deposits the ballot in the scrutineer's box, in the presence of the voter.

**35. Vote count :** Immediately after the closing of the polls, the nominating and election committee meets and proceeds to count the votes. The executive secretary, the



candidates or their representatives may attend the counting of votes.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**36. Annulment of ballots :** The nominating and election committee has discretion to reject as void any ballot that has been altered and must reject any ballot which shows more candidates than there are offices to be filled.

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

Subject to the first paragraph, the committee shall refer to the Election Act (S.Q., 1979, c. 56 ; after consolidation : R.S.Q., c. E-3.1) to determine the validity of a ballot-paper.

**37.** In the case of a tie, the nominating and election committee meets immediately aside and chooses, by secret ballot, which candidate *ex aequo* is elected.

**38.** (1) Where there is more than one candidate to a post of director to be elected by the members of the provincial section, the nominating and election committee of the Corporation organizes a vote among the members of this section. In the negative, he declares elected the person having submitted her candidacy.

(2) When a vote is necessary, the nominating and election committee sends out, 20 days prior to the opening of the annual general meeting, a voting ballot containing the alphabetic list of the candidates initiales by the committee chairman. This ballot is accompanied by 2 envelopes and a certificate attesting the identity of the one that shall utilize the voting ballot. One of the envelopes is white and must not carry any identification sign. The second carries the address of the nominating and election committee.

(3) Upon receiving this voting ballot, the member makes a cross opposite the name of the candidate of his choice. He places the ballot inside the white envelope and seals it. He signs the certificate attesting that he is very well the one who has cast the vote contained in the envelope. He places the white envelope containing his ballot inside the envelope addressed to the nominating and election committee, places his certificate in this last envelope and returns the whole to the committee.

(4) The voting ballot must be received by the nominating and election committee at least 10 days prior to the opening of the general meeting of the Corporation. If this delay expires on a non-legal day, it is extended to the next legal day.

(5) In the 5 days following the last date for the receiving of the voting ballots, the nominating and election committee meets to open the envelopes. It opens the envelope containing the white envelope and the certificate. After having checked the latter, it places the white envelope in a ballot box.

(6) After all the envelopes have been placed in the ballot box, it is opened and the voting ballots contained in the envelopes are counted.

(7) The election chairman must discard those envelopes that have reached the headquarters too late, all those not containing the prescribed certificate and any ballot that is not contained in a white envelope bare of any marking that might permit identify the individual having cast his vote on this ballot. He also discards the white envelope that contains more than one voting ballot.

(8) He declares elected at the annual general meeting the candidate having obtained the largest number of votes.

**39. Transitory provisions :** In the 1968 election, the following posts : first vice-president, treasurer and the 2 administrators elected in 1966, are vacant. There will then be election of 4 administrators.

The officers, (first vice-president and treasurer) will then be elected by the administrators forming the executive committee in accordance with section 18.

In 1969, all persons not elected in 1968, are no longer in office and elections will be held for that many administrators.

Thus section 18 is directly involved.

**40.** The new procedure regulating the election of the members of the provincial executive committee, beginning with the 1968 election, does not apply to the election of the officers of the administration boards of the sections. It remains regulated *mutatis mutandis* by the by-laws previously applicable to the election of the officers and administrators of the provincial executive committee.

**41. Executive committee :** The main duties of the executive committee are to see that the decisions and resolutions of the council are executed. Also to supervise the sound administration of the Corporation and all other details necessary for the good operation of the Corporation.

It reports to the council in session. It has such other powers and duties to perform as given by the council.

The following functions are also within its scope :

(a) labour relations ;

(b) the protection of the rights and privileges of the Corporation ;

(c) the protection of the professional interests in every circumstances ;

(d) investments of funds according to provisions of article 981o of the Civil Code ;

(e) financial interests ;

(f) the executive committee must see that every officer, member or employee of the Corporation, whose duties include the receiving and disbursement or authority for disbursement of the funds of the Corporation, be bonded in a guarantee company in Québec to assure the performance of the duties of his office and the reimbursement of money received by him as such ;

(g) arrange all agreements specified in sections 25 and 26 of the Master Electricians Act.

#### Duties of officers

**42. President :** The president of the Corporation may convene and must preside at all meetings of the Corporation, meetings of the council and of the executive committee.

He may have a casting vote whenever necessary at every meeting. He may exercise the general supervision of the Corporation. He has a deliberative voice at the council meetings of sections. Except as regards the nominating and election committee, he is a member *ex-officio* of all the committees, standing or special, with the right of vote. Jointly with the secretary, he signs the minutes of the general meetings of the Corporation, the council and the executive committee. He also signs the admission certificates of the members jointly with the secretary. He must, in addition, exercise all the powers related to his function.

**43. First vice-president :** The first vice-president replaces the president when the latter is unable or unwilling to act and otherwise exercises all the powers incidental to this office.

**44. Second vice-president :** When the president and the first vice-president are unable or unwilling to act, the second vice-president replaces them and exercises all the powers incidental to his office.

**45. Secretary :** The secretary verifies and has the proceedings of the meetings of the Corporation and the council approved and he signs them. He performs such duties as may be assigned to him by the council. This function is different from that of the executive secretary.

**46. Treasurer :** The treasurer is responsible for the accounting and submits his financial statement to the members of the Corporation at the annual general meeting. He performs such duties as may be assigned to him by the Council.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**47. Executive secretary :** The executive secretary, who is not required to be a member, must :

(a) take note of the proceedings of the meetings of the Corporation, the council and the executive committee ;

(b) keep the Corporation seals, all books, stationery, account books, minute books, documents belonging to the Corporation and any documents constituting records, and all said documents must be kept in the offices of the Corporation. The assistant executive secretaries, the director of the legal service, the director of the investigation services and the investigators of the Corporation are also custodians of the membership records of the Corporation and may attest thereto ;

(c) keep a list or register of all the members of the Corporation, do bookkeeping of the Corporation if the treasurer or another employee is not assigned to this work. The executive secretary must have the Corporation accounts verified every 3 months by public auditors with a report on same submitted to the executive committee at the next meeting ;

(d) see to the correspondence of the Corporation and keep files and compile originals and copies. Sign, under the direction of the executive committee, agreements, documents and other acts to be attested for by the Corporation according to this Regulation, and receive moneys and deposit them in the chartered bank chosen by the council ;

(e) supervise the application of the Master Electricians Act and the regulations of the Corporation ;

(f) investigate and make a file in each case of a complaint against any member of the Corporation and also against non-members ;

(g) under the direction of the executive committee or the president, he must proceed against any person illegally exercising the trade or infringing upon the Master Electricians Act and the regulations of the Corporation. The executive secretary or any person designated and authorized by him in writing will sign any complaint lodged by the Corporation against offenders ;

(h) give notice to all the members of any meeting concerning them ;

(i) have the responsibility of the general office and any other offices of the Corporation with authority over all personnel including the power to hire and temporarily discharge such personnel ;

(j) be appointed under contract by resolution of the executive committee. After 25 years of service, the Corporation may pay him a life pension, the amount of which is to be determined by resolution of the council ;

(k) may attend all the meetings of the Corporation, the council, the executive committee, also all the section meetings and those of their councils ;

(l) upon evidence of serious breach of duty, the executive secretary may be suspended by the executive committee but may not be discharged except by a vote of absolute majority by the members of the council.

In case of suspension of the executive secretary, the executive committee may appoint a substitute while awaiting the decision of the council.

**48.** In addition to the executive secretary, the assistant director, the director of the legal service and the director of the investigation services, as well as any permanent employee appointed for this purpose from time to time by the executive committee, may :

(a) take the minutes of the meetings of the Corporation, the provincial council, the executive committee and all the meetings of the committees of the Corporation and issue extracts of the same ;

(b) sign any paper which is to be certified by the Corporation ;

(c) answer to writs of seizure ;

(d) sign any sworn statement necessary for legal proceedings instituted by or against the Corporation.

**49.** In the absence of the executive secretary, the deputy-executive-secretary has and exercises all the rights and powers of the executive secretary.

**50.** The person fulfilling the function of executive secretary may in regards to the functions described in section 47, also bear the title of "general manager" of the Corporation. The one assisting him in his functions may also be designated as "deputy general manager".

## **51.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

## **DIVISION III COMMITTEES**

**52. Formation :** The council or the executive committee may, whenever it deems it useful or necessary, form committees or sub-committees, and appoint members thereof.

**53. Categories :** There are temporary committees and permanent committees. The chairman of a permanent committee must be, as much as possible, a member of the council.

**54. Duties and vacancies :** Each committee reports to the council or to the executive committee, whenever requested, and to the annual general meeting. The executive committee fills in temporarily all vacancies arising in any of the committees ; such appointment however must be ratified by the council at its next meeting.

**55. Term of office :** All members of each committee remain in office until replaced or re-appointed.

**56.** Each committee shall keep minutes of all its meetings.

**57.** All acts and proceedings of committees are subject to revision by the council or the executive. At its first meeting following the first annual general meeting, the council must revise the list of members forming all standing committees to make appropriate appointments or changes that may be necessary. The council or the executive committee fills in all vacancies arising in any of the committees at any time.

## **58.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**59.** The following are standing committees :

- (a) nominating and election committee ;
- (b) legislation and regulation committee ;
- (c) professional promotion committee ;
- (d) audit and finance committee ;

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

- (e) membership committee ;

(f) the committee on professional ethics and discipline ;

- (f.1) industrial relations committee ;

*Repealed in French D. 1695-81, G.O. II, 1981, p. 2813.*

- (g) the committee on professional practice ;

(h) the Institute for the improvement of the master electrician.

Notwithstanding the fact that the number of members forming each committee is fixed by regulation, the council or executive committee may, at its discretion, increase the number of members of each committee.

## 60.

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

### §1. Nominating and election committee

**61. Composition :** The nominating and election committee is composed of 5 members and a substitute appointed by the council. Should a member of the committee be unable to act, be absent or resign, the substitute shall replace him in his functions until the council has been able to name a successor. However, the members of the executive committee and any other members offering themselves as candidates in the election may not be members or a substitute of this committee under the penalty of being automatically disqualified as a candidate.

**62.** Members of the nominating and election committee have the right to vote.

**63.** This committee, in addition to carrying out the duties and powers as assigned by the council, sees that the election proceedings and formalities are carried out and exercises all the duties assigned to it by this Regulation (see sections 25 to 40).

### §2. Legislation and regulation committee

**64. Composition :** This committee consists of 3 members appointed by the council and may include the legal adviser of the Corporation.

**65. Functions :** The powers and duties of this committee are as determined by way of resolution of the council and particularly cover :

(a) the study and co-ordination of reports and suggestions with respect to legislation and regulations as submitted to the council from sections or other sources ;

(b) submitting to the council and the Corporation any proposed amendments to the regulations ;

(c) studying and examining of any legislation and regulation, of governmental or municipal authorities with respect to electrical work or concerning the interests and rights of the Corporation and its members ;

(d) keeping informed of all legal proceedings regarding the application of the Master Electricians Act (R.S.Q., c. M-3) and the regulations of the Corporation. It shall report all findings to the executive committee and the council.

### §3. Professional promotion committee

**66. Composition :** This committee consists of 5 members in good standing of the Corporation appointed by the council.

**67. Duties :** The powers and duties of this committee are as determined by resolution of the council and particularly cover :

(a) drafting and publishing of any document of interest to inform the public about the work, aims and activities of the Corporation, the qualities, responsibilities and duties of the members of the Corporation ;

(b) studying and designating the most practical and general methods for good professional conduct and informing the public of the advantages that the services of the members of the Corporation offer ;

(c) controlling and supervising of all the news bulletins to be addressed to the members. The committee may also take the responsibility of publishing any documentation or written articles, organize lectures and conferences or use any other methods designed to increase the skill and competency of the members of the Corporation.

**68. Preliminary authorization :** Before putting any decision into practice, this committee must obtain the executive committee's approval.

### §4. Institute for the improvement of the master electrician

**69. (1) Composition :** A committee is constituted under the name of the Institute for the improvement of the master electrician and is composed of a chairman and 4 members, all appointed by the council.

(2) **Functions :** The powers and duties of the Institute for the improvement of the master electrician are determined by resolutions from the council and include particularly :

(a) the organization of courses on any subject, the preparation and the correction of examinations ;

(b) the attestation that the courses have been attended ;

(c) the issuing of specialization certificates on specialties recognized as such by this Regulation.

(3) **Conditions :** The conditions are the following :

(a) specialization certificates, to be valid, must bear the signature of the provincial president of the Corporation and that of the chairman of the Institute ;

(b) electric heating constitutes a specialty for which a specialization certificate may be issued ;

(c) recognized as a specialist in electric heating is the member who has obtained his certificate as specialist in electric heating from the Institute for the improvement of the master electrician after successfully undergoing the examinations of said committee in person or through the intermediary of an individual regularly in his employ.

(4) **Privileges :** The privileges are the following :

(a) the certificate comprises the exclusive right for the member of the Corporation who has obtained it in person or through the intermediary of an individual regularly in his employ, to assume the quality of specialist in electric heating ;

(b) no individual may qualify more than one member at a time ;

(c) in the case where such individual ceases to qualify the member within the meaning of this section, section 6 applies *mutatis mutandis* ;

(d) before carrying out any decision, this committee must obtain the authorization of the executive committee.

#### §5. *Audit and finance committee*

**70. Composition :** The audit and finance committee consists of 3 members appointed by the council.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**71. Functions :** The powers and duties of this committee are as determined by resolution of the council and particularly cover :

(a) considering and analysing the auditors' annual report and the revenues and expenses of the Corporation ;

(b) considering the annual budget to be submitted by the treasurer to the annual general meeting ;

(c) considering special expenditures to be made in the course of the fiscal year ;

(d) considering the report to be submitted to the council, of the revenues, expenses, budget and financial statement of each section ;

(e) seeing that each year the books of the Corporation are audited and a financial statement prepared and certified by chartered accountants selected by the council ;

(f) this committee shall submit to the executive committee an audited balance sheet with a report on the subjects mentioned in paragraphs a, b, c.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

## 72.

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

#### §6. *Membership committee*

**73. Composition :** This committee consists of 4 members in good standing appointed by the council.

The Minister of Labour, Manpower and Income Security may designate a representative who shall attend the meetings of the members of the committee with right to a voice but without right to vote.

**74. Obligatory sessions :** The committee must hold alternatively in the cities of Québec and Montréal an examination session every 2 months on dates that it shall determine.

It may refuse the examination to a candidate whose application for admission has not been deposited 30 days before the date of the examination session.

**75. Functions :** Subject to the Act and without prejudice to the rights, powers and attributions conferred by said Act to the Bureau des examinateurs électriciens du Québec and equally without prejudice to the validity of the licenses issued under this Act and its regulations in regard to the Bureau des examinateurs électriciens du Québec, the committee, at each sitting, studies the record of each candidate seeking admission into the Corporation. It shall examine them with respect to their professional knowledge and may for that purpose add to its personnel.

It has authority to decide if such candidates fulfill the prescriptions of the regulations and consequently authorizes the membership certificate or refuses the admission, as the case may be. Only the executive committee, before which notice of appeal may be given, has the power to offset at its next meeting the decisions of said committee.

Examiners may require from candidates a practical demonstration as well as a theoretical one.

## 76.

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

*§7. Committee on professional ethics and discipline*

**77. Compositions :** The committee on professional ethics and discipline is formed of 5 members in good standing, appointed by the council.

However, the members of the executive committee may not act as members of this committee.

The Minister of Labour, Manpower and Income Security may design a representative who shall attend the meetings of the professional ethics and discipline committee with right to voice but without right to vote.

**78.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**79. Functions :** It investigates any complaint to the professional conduct of the members or upon any infringement by anyone upon the Master Electricians Act and the regulations.

He must promote respect for the code of ethics sanctioned by the council.

**80.** This committee must meet whenever called by its chairman or by 2 of its members or by the executive secretary. Complaints received by the sections or by any member are referred to the executive secretary, who reports to the chairman. If the chairman judges that the complaint is in the nature of an infringement, he orders the executive secretary of the Corporation to start an investigation.

**81. Investigation upon complaint :** The executive secretary of the Corporation is authorized to take all steps, make all research and all information requests he considers necessary concerning the charges set forth in the complaint. The executive secretary then submits a complete report of his investigation to the chairman of the committee.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**82. Reject of a complaint :** The chairman of the committee, when according to him the complaint is frivolous or trifling, or when the report of the executive secretary convinces him that the complaint is completely unfounded, must notify in writing, the complainant that the committee does not intend to take action.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**83. Investigation and hearing :** When the complaint seems well founded, the chairman of the committee gives the executive secretary instructions to :

(a) prepare an official complaint against the accused ;

(b) send a copy of the complaint to the accused ;

(c) convene a meeting of the committee for the hearing ;

(d) give, by registered or certified mail, notice to the accused of the meeting, at least 15 days before such meeting is to be held and invite him to attend.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**84. Warning without a previous hearing :**

(1) When the alleged violation appears to him founded but not of a serious nature according to the documents submitted to him and the report from the executive secretary, the chairman of the committee, after he has submitted the file to the discipline committee and, with its authorization, sends a letter of warning to the member involved in the complaint.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

(2) If the latter should judge that the warning letter is not justified, he is entitled, through a letter addressed to the executive secretary of the Corporation, to be heard by the discipline committee and to provide the necessary explanations. He must, then, be heard at the nearest meeting of the committee.

(3) No sanction other than the warning letter may be inflicted upon a member unless he has been called to appear before the committee in the matter provided for in section 83.

**85. Hearing session :** The hearing sessions of the committee take place at the head office of the Corporation or elsewhere when, in view of the circumstances, the committee thinks it preferable.

**86. Procedure for instruction :** At the hearing, witnesses may be heard at the request of both the complainant and the accused, the executive secretary or the committee. The accused has the right to make his own representations and must submit to the examination that the committee may judge. When the accused, after having been called, fails to appear or to plead, the committee may proceed by default on the complaint.

**87. Deliberation :** After hearing the witnesses and the representations of the parties concerned, the committee deliberates *in camera* and takes for this purpose, all the time required.

**88. Rogatory commission :** In cases where the committee believes that it would be too expensive for the complainant, the accused or the Corporation to demand the witnesses to be present, for reason of their number, or due

to distance, sickness or other reasons, the said committee may delegate its chairman or secretary or the executive secretary of the Corporation to the locality or localities where the witnesses are to be found and get their written and signed statements. For said examinations, the representative of the committee must act with the president or an officer of the section concerned. The complainant and the accused have the right to attend these examinations.

**89. Procedure for instruction :** The chairman of the committee or its delegate, as the case may be, has full authority and discretion to decide about the procedure and see that these inquiries and hearings are held with dignity and good order. He may forbid the admission into the room of any person other than the witnesses and the parties concerned.

**90.** The complainant or the accused may appear personally or by attorney before the committee. The summons are made in the name of the president of the Corporation by the executive secretary. All notices must be delivered by registered or certified mail or by special delivery if the president of the committee so judges.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**91.** In all cases brought before the committee, the filed exhibits cannot be taken out without written consent by the 2 parties and written permission of the chairman of the committee. All such exhibits in the case become accessible to all parties of the instance and they may send copies through the executive secretary who, in such a case becomes a trustee. Until last resort and final judgment is rendered and the case is definitely disposed of, all exhibits produced from part of the record and shall not be returned to the party who produced them except by written permission of the chairman. The committee does not have to divulge the name of the informer.

**92.** The committee, after deliberating, renders its judgment in writing. If the accused is declared guilty, the judgment must indicate the sentence. All decisions require the absolute majority of the committee.

**93. Appeal :** An appeal may be made to the executive committee of any decision rendered by the discipline committee in any complaint as well as of the decision of the chairman rejecting a complaint according to section 82. The appeal may be made on the initiative of any party by means of a summary inscription together with a deposit of 50 \$ addressed to the executive secretary of the Corporation within the 30 days from the date of the sending of the sentence to the accused. The amount of 50 \$ shall be returned to the plaintiff if the sentence of the discipline committee is reversed or amended.

**94.** This appeal is decided by the executive committee at its next meeting, allowing however the executive secretary to send to the parties concerned a notice of at least 15 days.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**95.** Upon receipt of an inscription in appeal, the executive secretary must submit a complete record to the executive committee, each party being allowed to add a statement or *factum* of his contentions at least 10 days before the meeting of the executive committee.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**96.** In appeal, the record of first instance and the *factum* of the parties are the only documents to be produced. The executive committee alone decides if witnesses should be heard over again and a new proof made before it. Nevertheless, the parties have the right to be verbally heard at such hearing. The deliberation is made *in camera*.

The executive committee rejects or maintains the appeal or renders the decision that the discipline committee should have rendered, even if this decision carries an increase in the sanction.

**97.** The executive secretary must send to the secretary of the section of the accused a copy certified by him of any judgment of the discipline committee or of the executive committee specifying the penalty, so that he may let his section council know about it.

**98. Disciplinary measures :** The disciplinary measures which the discipline committee or the executive committee or the council, as the case may be, may exercise against a member found guilty are as follows :

(a) censure as per letter signed by the chairman of the committee and mailed by the executive secretary ;

(b) verbal censure by the president of the council in the presence of the members of said committee, the offender being present ;

(c) verbal censure by the president of the council in the presence of all the members of said council gathered at a meeting, the offender being present ;

(d) publication in one of the Corporation's official bulletins of the text of the censure ;

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

(e) a fine of not less than 50 \$ and not exceeding 500 \$ for the first offence and not exceeding 1 000 \$ for subsequent offences ;

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

(f) suspension of the right to ply the trade for a fixed period. The suspended member may, at the discretion of the executive committee, obtain the permission to effect only contracts started before his suspension ;

(g) exclusion of the offender from the Corporation and striking off of his name from the membership list.

If the delinquent is a company, corporation or partnership, the effects of the exclusion, as regards its qualifying representative or qualifying representatives, are established by paragraph f of section 5.

**99.** In the case where the presence of the offender is required for the execution of the sentence, if the latter refuses or fails to report, the committee or the council, as the case may be, has the right to choose another penalty even more rigid.

## **100.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

### **§7.1. Industrial relations committee**

**100.1. Composition :** The industrial relations committee is composed of 3 members in good standing of the Corporation, appointed by the council, and may include the legal adviser and executive secretary of the Corporation.

*Repealed in French D. 1695-81, G.O. II, 1981, p. 2813.*

**100.2. Aim and object :** In addition to the powers and duties which may be expressly conferred upon him by a resolution of the council or of the executive board, the industrial relations committee has for its objects :

(a) to promote good labour-management relations between the members of the Corporation and their employees ;

(b) to establish a source of information capable of keeping the members informed on labour and social legislation of Québec ;

(c) to recommend a uniform policy aimed at labour-management relations.

*Repealed in French D. 1695-81, G.O. II, 1981, p. 2813.*

**100.3.** The sections shall forward to the said committee a copy of every proposed collective agreement, special or general, and of every proposal of amendments thereto.

*Repealed in French D. 1695-81, G.O. II, 1981, p. 2813.*

### **§8. Committee on professional practice**

**101. Composition :** The committee on professional practice is formed of 5 members in good standing, appointed by the council.

**102. Functions :** The powers and duties of this committee are those determined by resolution of the council and include in particular :

(a) the study of the economic aspects of the profession of master electrician and electrical contractor ;

(b) the study of the means to be taken for the safekeeping, the recovery, the growth of the fields of activity exclusive to master electricians and to electrical contractors by virtue of our legislation ;

(c) prepare a report of the findings and formulate recommendations to the executive committee and to the council.

## **DIVISION IV MEETINGS**

**103. Corporation meetings :** The annual general meeting of the Corporation must be held within 90 days following the end of the fiscal year, at such date and place that the council decides. During this meeting, is held the election of the administrators and officers : reports are submitted by the officers of the Corporation and of each permanent committee, also the financial statements accompanied by the auditor's report, the budget and all questions that the council desires or must refer to its meeting.

**104.** The notices of the meeting must be mailed by the executive secretary to each member of the Corporation at least 30 days before the meeting. The notice must state the place, the date or dates and the opening time of the meeting.

**105.** A special general meeting of the Corporation bearing on all questions concerning the Corporation may be convened by the council or at the written and signed petition of per 10% of the members in good standing of the Corporation. The notices and holding of such meeting shall be at the sole cost of the petitioners.

At all annual general or special meetings of the Corporation, only members in good standing may attend, except in case of special invitation by the president or the executive committee of the Corporation.

**106.** Notice of a special general meeting is to be mailed by the executive secretary to each member of the Corpora-



tion. Such notice shall state the place, date, time of the meeting, together with the topics to be discussed thereat, and shall be forwarded at least 15 days prior to the meeting date. However, in emergencies such as the negotiation of a collective labour agreement or other reasons, any means of communication may be used to notify members that a special section meeting is called.

**107.** At special general meetings, only the questions mentioned in the notice are discussed. However, the executive committee has authority to decide any other question to be submitted for the consideration of such meetings.

**108.** The president, the executive committee, 10 members of the council, may by application signed by them and addressed to the executive secretary, at any time demand that a meeting of the council be held.

**109.** Notice of the council's meetings is sent by ordinary mail by the executive secretary to all members at least 5 days before the meeting and indicates the place, date and opening time of the meeting.

**110.** The council shall hold at least 2 meetings per year, one during the month preceeding the annual general meeting, the other during the month following the said annual general meeting.

**111.** The members of the executive committee and of any other committee may meet, call a meeting of their committee to carry out business as assigned to them, adjourn and set their meetings and proceedings and determine by their mere resolution, the places, dates, opening time, methods and delays of notices of their special or regular meetings.

**112.** The executive committee must hold at least 6 meetings each year.

**113.** Notices of meetings are sent by the executive secretary from the head office of the Corporation.

**114.** A written resolution signed by all the members of the council or of any committee is as valid and binding as if passed at a meeting regularly called and constituted ; but it must be inserted in the minute book to form part thereof.

**115. Quorum :** Fifty members in good standing constitute a quorum at all annual general meetings.

The absolute majority is a quorum at all meetings of the council, the executive committee and all committees.

## **116.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**117. Right to vote :** At the Corporation, council or committee meetings, each member present is entitled to one vote. There are no proxies. Except when otherwise stipulated in this Regulation, decisions are to be taken by the majority. In the event of a tie, the president has a second vote or casting vote.

**118.** The vote is an open one and the votes are counted by the executive secretary or, in his absence, by the secretary of the committee, under the supervision and control of the president, except in cases where this Regulation otherwise overrules.

**119.** Companies, corporations, associations act through a representative delegated to all purposes prescribed in this Regulation.

This delegation is authorized by a written and signed statement from the officer or officers, or members, as the case may be, of such companies, corporations, partnerships.

Such credentials are to be sent to the executive secretary of the Corporation and are binding so long as the said company, corporation or partnership does not revoke same.

No company, corporation or partnership may delegate more than one person at a time and it is only through said delegate that it may be represented whenever necessary.

No individual may at the same time be a member on his own behalf and representative delegated by a company, corporation or association. No one may be simultaneously the representative delegated by more than a company, corporation or association, nor can he act successively during the same meeting as the delegated representative of more than a company, a corporation or an association.

*See French Text D. 2100-80, G.O. II, 1980, p. 3937.*

## **120.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

## **121.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**122. Notice of meeting :** Any notice sent by mail is presumed to have been delivered to the address three days after the date it has left the post office. To prove the mailing, it is sufficient to establish that the envelope including the notice was correctly addressed to the member, as given

and shown in the books and registers of the Corporation and the certifying of the executive secretary, establishing that the envelope containing the notice was thus addressed and mailed, shall be a proof that it has been mailed.

**123.** Accidental omission to send a notice to some of the members of the Corporation, council or any other committee, does not void any resolution or regulation passed at such meeting, unless the member who has been object of said accidental omission gives notice to the executive secretary of the Corporation, within 15 days after having become aware of the decisions, of his opposition which, on his vote, had he been present, would have reversed the decision.

**124. Adjournments :** The chairman of a meeting may, with the consent of said meeting, adjourn it from time to time, from place to place and no business is carried out at the adjourned meeting other than that left in abeyance at the previous meeting or which might or should have been discussed.

**125. Regulations and amendments :** Unless the majority of the members present at a meeting of the council decide otherwise, no amendment to the regulations nor any new regulations may be proposed and adopted by said council unless a written notice or notice of motion of said proposed amendment or regulation has been given to the executive secretary at least 15 days before such meeting.

**126. Allowances :** The members of the council and of the executive committee and of all committees instituted in pursuance of the regulations or created by the council or executive committee are entitled to a maximum allowance of 50 \$ per day of sitting, in the form of attendance tally. The council decrees by resolution concerning allowances for travelling, hotel and meals expenses and the conditions for their payment. If the attendance costs exceed those provided by the regulations or resolutions adopted, they may be paid upon presentation of vouchers.

The president may authorize payment of the allowance provided for in the first paragraph to any member from whom he has asked to carry out an assignment or a mission in the interest of the Corporation.

*Amended in French D. 2100-80, G.O. II, 1980, p. 3937.*

**127. President :** The Corporation shall pay to the president for the period from one annual general meeting to the other :

- (a) 4 000 \$ as indemnity ;

- (b) 75 \$ for every travelling day that, in writing, he states having devoted to Corporation business up to 7 500 \$ ;

- (c) 15 \$ per day for hotel expenses, 2,50 \$ for breakfast and 5 \$ for each of the other 2 meals plus first class transportation costs ;

- (d) the president may submit to the executive committee his accounts for all additional expenses besides the allowances mentioned in this section.

**128.** At any meeting, the president must apply the rules of order as follows :

- (a) whenever a member wishes to speak, he rises and addresses the president. He must restrict himself to the question discussed and avoid any personality ;

- (b) whenever 2 members or more rise simultaneously, the president designates the one who shall speak first ;

- (c) whenever a member is speaking, he shall not be interrupted by another member unless the president decides otherwise ;

- (d) whenever a member, in speaking or otherwise, infringes the rules of order, the president must call him to order ;

- (e) no member is allowed to speak more than once on the same motion or resolution, except the mover of the resolution or motion, who is permitted to answer during a length of time determined by the president ;

- (f) no member speaks on any question after it has been put up to vote by the president ;

- (g) the president may, if he sees fit, insist that a motion be put down in writing, regularly proposed, seconded and signed before being put up to vote of the meeting ;

- (h) the president may have any person causing a disturbance expelled from the meeting.

## DIVISION V SECTIONS

**129. Territorial jurisdiction of the sections :** Excepting the right of the council to form new sections and to modify the territories and the jurisdiction of the presently constituted sections, Québec consists of sections, named hereinbelow, having jurisdiction within the territorial limits designated below :

- (a) **Abitibi :** Abitibi-Est, Abitibi-Ouest, Rouyn-Noranda, Témiscamingue-Nord ;

- (b) **Côte-Nord :** Saguenay and Duplessis ;

(c) **Saguenay-Lac-Saint-Jean** : Roberval, Chicoutimi, Lac-Saint-Jean ;

(d) **Gaspesia** : Gaspé-Nord, Gaspé-Sud, Bonaventure, Iles de la Madeleine ;

(e) **Granby – Saint-Hyacinthe** : Shefford, Brôme, Missisquoi, Rouville, Bagot, Saint-Hyacinthe ;

(f) **Ottawa region** : Papineau, Pontiac, Hull, Gatineau, Témiscamingue-Sud ;

(g) **Joliette** : Montcalm, Joliette, l'Assomption, Berthier ;

(h) **Laurentides** : Argenteuil, Terrebonne, Deux-Montagnes, Labelle, and that part of Laval county situated outside of island of Montréal ;

(i) **Montréal** : Maisonneuve, Jeanne-Mance, Laurier, Mercier, Outremont, Notre-Dame-de-Grâce, Sainte-Anne, Sainte-Marie, Saint-Henri, Saint-Jacques, Saint-Louis, Verdun, Westmount, Jacques-Cartier, the part of Laval county situated on the island of Montréal ;

(j) **Québec** : Québec-Centre, Québec-Est, Québec-Ouest, Saint-Sauveur, Lévis, Dorchester, Bellechasse, Beauce, Lotbinière, Portneuf, Québec-Comté, Montmorency, Charlevoix ;

(k) **Rimouski** : Rimouski, Matane, Matapédia ;

(l) **Sainte-Anne-de-la-Pocatière** : Montmagny, l'Islet, Kamouraska, Témiscouata and Rivière-du-Loup ;

(m) **Salaberry-de-Valleyfield** : Napierville, Beauharnois, Châteauguay, Vaudreuil, Huntingdon, Saint-Jean, Iberville, Laprairie, Soulanges ;

(n) **Sherbrooke** : Sherbrooke, Richmond, Wolfe, Frontenac, Compton, Stanstead ;

(o) **Sorel** : Verchères, Yamaska, Chambly, Richelieu ;

(p) **Trois-Rivières** : Champlain, Saint-Maurice, Lavolette, Maskinongé, Trois-Rivières ;

(q) **Victoriaville** : Drummond, Arthabaska, Mégantic, Nicolet.

**130.** (1) A section to be designated as provincial section is also instituted. Adherence to this section is optional.

(2) The members of this section remain members of the territorial sections.

(3) The institutions of this section aims at encouraging participation to the activities of the Corporation of the members specialized in the large industrial, commercial or institutional and economic problems. However, any other

member of the Corporation may be admitted by paying the decided fee.

(4) The Corporation is authorized to levy a fee from these members in accordance with section 160 to provide for its administration and the special services required by these members.

### **131.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**132.** The sections are known and designated under the official name of the Corporation by adding, between brackets, the name of the section.

**133. Board of administration** : Each section elects from among its members in good standing a board composed of 9 directors among whom the officers will be chosen each year : the president, the first vice-president, the second vice-president, the secretary and the treasurer and the incumbent president, if such is the case.

The members of the executive committee of the Corporation have *ex officio* the right to attend and the deciding vote at meetings of members and of the administrative boards of the sections.

### **134. Term of office :**

(1) The term of office for section officers is 2 years. They remain in office until the end of the annual general meeting of the section, which shall be held in the 4 months preceding the general annual meeting of the Corporation. They shall be replaced or confirmed in their office according to the procedure provided in the Regulation.

(2) The administrators are elected in rotation each year for a term of 2 years, that is 4 of them on even years and 5 on odd years.

(3) The term of office of section officers is one year. They remain in office until the end of the general annual meeting of the section. They shall be replaced or confirmed in their office according to the procedure provided in the Regulation.

(4) Each year after the election of the administrators, the officers are chosen from their number and by them. They are : the president, first vice-president, second vice-president, secretary and treasurer.

(5) At the end of their term of office, the administrators and officers may be reelected.

(6) The section president may not be reelected for more than 4 consecutive years.

**135. Representatives of the sections :** At the same annual meeting, election will be made of one or more representatives to represent the section before the council, as provided for in section 16. However, the president of the section is, *ipso facto*, representative of the section at the council, unless he is member of the executive committee, in which case the section elects a representative. If the president of the section ceases to be a member of the executive committee, he again becomes the representative of the section before the council in lieu of the elected representative whose office terminates at the same time.

**136. Election procedure :**

(1) In sections of more than 50 members in good standing, a nominating and election committee shall be formed. The by-laws of the Corporation making provisions for the formation, powers and qualifications of the nominating and election committee as well as the procedure of elections respecting the elected administrators shall apply *mutatis mutandis*.

(2) At the general meeting held on the founding of a section and in the case of sections of less than 50 members in good standing, the members of the board of administration are elected in accordance with the following procedure :

(a) the meeting appoints a president and a secretary for the election ;

(b) the president receives and prepares a nomination list showing a mover and a seconder and names the candidate for each office ;

(c) the secretary distributes the ballots ;

(d) the president orders the voting for each office to take place separately ;

(e) the secretary collects the ballots and together with the president counts and compiles them ;

(f) the election president announces the results.

**137.** Whenever the nominating and election committee is not formed in accordance with the procedure set forth in section 136, the president or a representative *ad hoc*, may assume the role of the said committee.

**138. Powers of the sections :**

(0.1) All the members of the Corporation in good standing, residing or operating in the territorial limits of a section as set up by the council, automatically become members of such a section.

*Repealed in French D. 1695-81, G.O. II, 1981, p. 2813.*

(1) The sections may study, settle, decide and see to any question of special interest to the members of such section but they may not bind the Corporation.

(2) If such power has been granted to them by the council, the sections may negotiate and sign a joint agreement for a group and in a specific territory.

**139.** The section boards of administration or their officers cannot accept any engagement nor do any act involving an expenditure without the previous authorization of the executive board or of the council except in respect to funds properly belonging to the section. The sections cannot impose any payments or annual contributions upon their members ; they must first obtain authorization from the executive committee or the council in respect of any proposal designed for the securing of funds or collecting payments.

**140.** The president of a section may call and must preside all the meetings of his section, the meetings of the board of administration or of any committee of his section except those of the nominating and election committee.

He has a casting vote whenever there is a tie. He may exercise general supervision of his section. Except for the nominating and election committee, he is a member *ex officio* of all the committees which may have to be formed in his sections with the right to vote. He signs jointly with the secretary the minutes of all the meetings held in his section. He also exercises all the powers incidental to his office.

**141.** The first vice-president exercises and has all the rights and powers when the president is unable or unwilling to act.

**142.** The second vice-president exercises and has all the rights and powers whenever the president and the first vice-president are unable or unwilling to act.

**143.** The secretary must promptly transmit to the head office of the Corporation a copy of the minutes of his section.

**144.** The treasurer of the section must submit his report to the board of administration of his section whenever requested to do so and to the treasurer of the Corporation once a year, at least 10 days before the annual general meeting.

**145.** Ten members in good standing constitute a quorum at the meeting of a section of 100 members or more. Five members in good standing constitute a quorum in the other sections.

At meetings of the administrative boards and section committees, the quorum is absolute majority.

**146.** Any officer who is absent at more than 3 consecutive meetings without advising the secretary of the section, either by letter or telephone or by notice of absence explaining his reasons for being absent, reasons to be accepted by the executive of the section, may be dismissed from office at the discretion of the executive concerned. The vacancy will be filled in the manner set forth in this Regulation.

**147. Notices :** The notices are mailed from the head office of the Corporation by the executive secretary. In cases of emergency, the secretary of a section, acting at the request of the president of the section concerned, sends notice to his section, addressing a copy of said notice to the executive secretary and reporting to him.

**148.** Each section must hold at least 4 meetings each year.

**149. Rules of order :** Section 128 applies to section boards of administration or committee meetings *mutatis mutandis*.

**150.** Apart from whatever is incompatible with this Division and does not depend upon the attributions of the sections, the general by-laws of the Corporation apply to the operations of section *mutatis mutandis*.

**151.** When members of a section neglect to form regularly and completely a board of administration in the period of time specified by this Regulation, the executive committee of the Corporation takes over the full assets and administration of the section for as long as the unsatisfactory situation exists.

**152.** If the board of administration of a section fails to perform the functions imposed on it by the regulations, the executive committee may suspend the entire board of the said section and act in his place. In such case also, it can deprive one or more members of the council of their respective offices and appoint one or more substitutes from the number of other officers of the board of directors of the section concerned or from the members in good standing of the section concerned.

## **DIVISION VI**

### **DEROGATORY ACTS (DISCIPLINE)**

**153.** Members who are guilty of acts derogatory to the honour of the trade are liable to disciplinary penalties imposed by the regulations. Such acts are :

(a) using false pretences, slandering or libelling, vilifying or using or any other means of damaging the reputation of a fellow-member with intent to obtain an actual or potential customer or have the public in general lose confidence in him ;

(b) using disloyal or dishonest means to obtain one or several contracts and the favour of the clientele ;

(c) using corruption or subornation of any person with intent to obtain information about one or several tenders made by one or several fellow-members ;

(d) seeking work, contracts, connections by means of concessions, commissions, remittances on profits or any other advantages or favours to intermediates ;

(e) consciously defrauding a client in the execution of some work or contract, be it in the quantity or quality of materials or in the work (rates and amount of working hours of his employees) or forfeiting agreed plans and estimates ;

consciously overcharging a client in the execution of some work or contract, be it in the quantity or quality of materials or in the work (rates and amount of working hours) or on any other administrative charge ;

trying to defraud or overcharge a client as described in the first and second paragraphs ;

(f) of being found guilty by a court of competent jurisdiction of violations and infractions of the Act, upon prosecution made by the board of examiners ;

(g) of being found guilty by a court of competent jurisdiction of a criminal offence and sentenced to incarceration in one of the penitentiaries of Québec or of Canada. In such occurrence, the member is excluded and his name struck off the register of the Corporation upon mere receipt of a certified copy of the final judgment ;

(h) of being found guilty by a court of competent jurisdiction of a criminal offence and sentenced to imprisonment in one of the district jails of Québec or Canada, or of committing any infraction or violation, which, according to the council, casts a slur on the offender's dignity ;

(i) accepting money or any other advantage or promise of money or advantage for contributing or having contributed to have a decision or proceeding adopted to the prejudice of the Corporation ;

(j) lending to a company, corporation or partnership, his name and qualifications, without being a member or director as per the terms of section 5, with intent to favor this company, corporation or partnership, with its admission or standing in the Corporation. In such case, the company, corporation or partnership is guilty to the same degree ;

(k) defrauding his employees by keeping for himself or compelling them to reimburse to him part of the salaries or wages they are entitled to according to laws, ordinances or decrees in effect and applicable as ordered by the competent authorities of Québec ;

(l) associating himself directly or indirectly, lending his name, industry or license, accepting as associate, member or director, performing jobs on a commission or percentage basis or otherwise, generally supplying his professional services one way or another to any person having no right whatsoever to exercise the trade of master electrician, except work performed for the Crown ;

(m) causing prejudice to the Corporation, damaging its reputation, seeking to spread trouble, division and spite amongst members of the Corporation, the board of examiners and its employees in charge of the application of the Act ;

(n) frivolously making groundless complaints against one or several fellow-members ;

(o) the action of violating this Regulation ;

(p) the fact of employing, using, utilizing, a title or the designation of a function that the member or his delegate occupied or has occupied in the Corporation in a commercial advertisement or on a sign ;

(q) the fact for a member of making false statements, entries, inscriptions in the books of apprentices or journeymen-electricians or any other document which may serve for the obtention of a license, a certificate or any type of a competence degree ;

(r) the fact for a member of having made or obtained false statements in connection with his apprenticeship, his journeymanhood in view of being granted admission to the Corporation ;

(s) the fact for a member of advertising himself or of using for himself the title of specialist in electric heating while not holding a certificate as specialist in this matter in accordance with section 69 ;

(t) i. not compensating his clients in the case of fraud, misuse or misappropriation of funds ;

ii. not reimbursing the indemnity fund of the Corporation for any indemnity that the latter has paid to a recipient because of the member's actions ;

(u) consciously omitting to pay his employee in accordance with existing laws and not making required check-offs or not forwarding required documents to the pertinent authorities ;

(v)

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

(w)

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

(x)

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

**154. Bankruptcy :** A member who assigns his possessions, who is forced to wind-up for reasons of insolvency according to the federal Winding-Up Act (R.S.C., 1970, c. W-10) of who is declared bankrupt according to the Bankruptcy Act (R.S.C., 1970, c. B-3), is automatically excluded from the Corporation.

For the purposes of this section, any member or qualified license holder according to the case, plying as such during a period of 90 days preceding the said voluntary assignment, bankruptcy, or forced winding-up is governed as if plying his trade at the time of the said voluntary assignment, bankruptcy or forced winding-up.

In the case of the second paragraph, the individual concerned or the qualified license holder in the case of a society, company or corporation, may not again become a member of the Corporation, either as an individual or as a qualifier of a new society, company or corporation unless and not before he has supplied to the membership committee the following proofs :

(a) a release legally obtained ;

(b) a delay of 3 years since said assignment of possessions or bankruptcy ;

(c) a report from the assignee not holding him responsible for a fraudulent act of bankruptcy or if he has not been found guilty by a competent tribunal of a fraudulent act of bankruptcy.

The executive committee may decree an exemption from the conditions and formalities provided in subparagraphs *a* and *b* of the third paragraph.

**155. Bid depository office :** The council may agree with any builders' exchange or other corporation to establish a bid depository office in regard to certain categories of works in a specific territory.

The executive committee may appoint the representatives of the Corporation to the bid depositories thus established. It takes into consideration the persons suggested by the section or sections concerned or appoints others it deems necessary.

As of the effective date of such an agreement, no member may, without being guilty of a derogatory act against the precepts of the trade and being liable to disciplinary fines, stipulated by the regulations :

(a) put up tenders in any manner to effect specific works included in categories defined in an agreement other than according to prescriptions ;

(b) contract for the execution of such work otherwise than at the terms, prices and conditions of the tender deposited following such agreement ;

(c) give discounts on prices as shown in the tender or give any commission, refunds, participation or any other advantages having for result to bring down the original cost ;

(d) try to obtain information on a tender before the official opening of the envelopes.

## DIVISION VII

**156. Head office :** The head office of the Corporation is in Ville d'Anjou.

**157.** The fiscal year of the Corporation and its sections and committees ends on 31 July.

**158.** The Corporation may affiliate to any canadian movement of electrical contractors if the general meeting so decides.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**159. (1) Membership fee :** The member must pay each year to the Corporation a fee equivalent to 1% of the total amount of the productive salaries paid during the course of the last calendar year immediately preceding that of the Corporation. At all times, the member must pay a minimum fee equivalent to 1% of the salaries for 2 000 productive working hours and which cannot exceed a maximum of 1% of the salaries for 10 000 hours of productive work, calculated at the minimum basic rate of the salary of the qualified electrician (senior journeyman) in force at the beginning of the financial year of the Corporation. This basic rate is that in existence in the region where the electrical contractor has his place of business at the above mentioned date.

Where the executive secretary has reasons to believe inaccurate the amount of the fee paid by the member, he notices him. Following exchange of explanations, if he so judges appropriate, the executive secretary submits the case to the committee on discipline.

(2) **Refunds to sections :** With the exception of the provincial section, the Corporation must pay to each section for its own administration 20 \$ for each member, in its territory.

*Amended in French D. 2100-80, G.O. II, 1980, p. 3937.  
D. 1800-81, G.O. II, 1981, p. 2897.*

**160. Additional fee :** The Corporation may impose to the members of the provincial section an additional fee equal to 1% of the total amount of the productive salaries paid during the last calendar year preceding immediately that of the Corporation. At all times, a member of the provincial section must pay a minimum fee equal to 1% of the salaries for 2 000 productive working hours and which cannot exceed a maximum of 1% of the salaries for 5 000 hours of productive work, calculated at the minimum basic rate of the salary of the qualified electrician (senior journeyman) in force at the beginning of the financial year of the Corporation. This basic rate is that in existence in the region where the electrical contractor has his main place of business at the above mentioned date.

The Corporation pays in full to the provincial section the additional fee specified in the first paragraph.

**161.** Annual fees are due on 1 August of each year. Members who have failed to pay their membership fee on or before 31 August of each year are considered as delinquent.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**162.** The executive secretary must notify by a registered or certified letter the delinquent members that, if their membership fee is not paid on or before 30 September of the current year, their names will be stricken off the record book of the members of the Corporation. A list of the members of the Corporation in good standing shall be published annually.

**163.** Members who have failed to pay their fee on or before 30 September of each year are automatically excluded from the Corporation.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**164.** At its discretion, the executive committee may readmit any member who has been stricken off the membership record book of the Corporation for having failed to pay his fee, upon such member's request to be readmitted and upon payment of any amounts of which he was in arrears before he ceased practising the trade, and also, upon payment of a readmission fee amounting to :

(a) 25 \$, if the request for readmission is filed less than 3 years after the member's automatic expulsion ; or

(b) 75 \$, if the said request is filed later.

**165.** A member who wishes to cease plying the trade must give notice of his intention to the executive secretary of the Corporation and state the date when he intends to cease to ply the trade and thus cease to be a member of the Corporation, and his name shall be struck off the Corpora-

tion register. The resignee cannot claim any part of paid up membership fees.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**166.** When a member who has resigned wishes to resume plying his trade, he must send a written application to this effect to the executive secretary along with payment of the fee for the current year and the registration fees to the amount of 75 \$. This readmission is left to the discretion of the executive committee.

However, should the application for readmission be made before 3 years from the resignation, the member is dispensed from the re-admission fee of 75 \$.

*Amended in French D. 1695-81, G.O. II, 1981, p. 2813.*

**167. Minutes, registers, correspondence :** During business hours, members have access to the books of the Corporation, to the minutes of the general meetings and the membership list, but the correspondence, files and minutes of the council or committee meetings are secret and are not to be consulted by others than the members of the council or the committees concerned.

**168. Rights and privileges :** To avail oneself of the rights and privileges conferred by the Corporation, the electrical contractor must have his name appear in the register of the Corporation and have paid his annual membership fees.

**169. Disputes :** All matters of dispute between members of the Corporation or between sections are submitted to the executive committee for arbitration and its decision is final and binding on all parties.

**170. Seal :** The Corporation's seal is in the design set by resolution of the executive committee of the Corporation and remains in the custody of the executive secretary of the Corporation.

**171. Certificate :** The certificate granted to each member of the Corporation must be posted up in his place of business.

**172.** A-2 license holders may constitute a section called section of A-2 master electricians by resolution of the council. Rules and regulations concerning the sections also apply *mutatis mutandis* in the case of A-2's, in all respects.

**173.** The provincial section may not begin its activities until the time where it shall account for 50 members in order having paid the additional fee provided at section 160. This initial contribution shall be kept in a special fund by

the Corporation until the section is able to begin its activities. The provincial section shall not be entitled to delegate representatives to the council and elect members to the executive committee unless, the 15 August preceding the annual general meeting, it accounts for at least 50 members in order. The application of the wordings of sections 27 and 31 relative to the provincial section shall take effect only after that date.

If, on 31 December, following a verification carried out each year, the provincial section accounts for less than 50 members in order, the mandated of its delegates to the council shall by right, come to an end.

At the same date, the posts of the directors elected to the executive committee by the members of the provincial section shall become vacant. They shall be filled in the manner provided by the Regulation.

## **174.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

## **175.**

*See French Text D. 1695-81, G.O. II, 1981, p. 2813.*

O.C. 1857-68, (1968) 100 O.G., 2746

O.C. 118-69, (1968) 100 O.G., 4998

O.C. 1734-69, (1969) 101 O.G., 2486

O.C. 2799-70, (1970) 102 O.G., 2902, 4771

O.C. 739-72, (1972) 104 O.G., 2919

O.C. 3038-72, (1972) 104 O.G., 9565

O.C. 4480-73, (1973) 105 O.G. II, 6839

O.C. 4770-74, (1974) 106 O.G. II, 4131 and (1975) 107 O.G. II, 123

O.C. 1264-75, (1975) 107 O.G. II, 2131

O.C. 146-77, (1975) 107 O.G. II, 5017 and (1977) 109 O.G. II, 1833

O.C. 2491-77, (1976) 108 O.G. II, 7229 and (1977) 109 O.G. II, 4189

O.C. 2498-78, (1978) 110 G.O., 4021





c. M-4, r.1

**Règlement de la Corporation des maîtres  
mécaniciens en tuyauterie du Québec**

Master Pipe-Mechanics Act  
(R.S.Q., c. M-4, s. 10)

See French Edition



c. M-5, r.1

## **Regulation respecting stuffing and upholstered and stuffed articles**

An Act respecting stuffing and upholstered and stuffed articles  
(R.S.Q., c. M-5, s. 38)

### **DIVISION I DEFINITION**

**1.** In this Regulation, the word “standard” means a standard established by the Bureau de normalisation du Québec (BNQ).

### **DIVISION II PERMITS**

**2.** An application shall be in the form set forth in Schedule 1 and shall, in the case of a renewal, be made to the chief inspector within 60 days prior to the date of expiration of the said permit.

**3.** Any change or modification concerning information furnished in an application for a permit shall be brought to the chief inspector’s attention as soon as possible.

**4.** The permits issued by the chief inspector are of 2 categories :

- (a) a manufacturer’s permit (Permit A) ;
- (b) a renovator’s permit (Permit B).

**5.** An application for Permit A or Permit B shall be accompanied by a certified cheque or postal money order payable to the order of the Minister of Finance, in the amount of 50 \$ or 25 \$ respectively.

### **DIVISION III LABELLING**

**6.** The labels prescribed by this Regulation and which must be affixed to the stuffing and upholstered or stuffed articles shall conform with the standard contained in Schedule 2.

**7.** The label “NEW MATERIAL ONLY” shall be affixed only to new stuffing and upholstered and stuffed articles.

When this label is affixed to an upholstered or stuffed article or stuffing, it must contain an indication of the nature of the material contained in the article in accordance with the classification and designation described in Schedule 3. These indications must reflect the true content of the upholstered or stuffed article or the exact description of the stuffing.

The terminology used must conform with the standard contained in Schedule 3, without any addition of qualification or other item.

**8.** Only the label “RENOVATED ARTICLE” shall be affixed to upholstered or stuffed articles being renovated.

Such label shall be completed by the depository, who shall write the name of the owner of the article thereon, and by the renovator, who shall write his permit number thereon.

**9.** The label “SECOND HAND ARTICLE” shall be affixed only to second hand upholstered or stuffed articles that have been the object of a first retail sale, unless they were returned to the vendor without use or were renovated under the manufacturer’s guarantee.

**10.** The label “OFF SALE” shall be affixed to stuffing and upholstered or stuffed articles deemed inconsistent with the Act respecting stuffing and upholstered and stuffed articles (R.S.Q., c. M-5) or this Regulation by an inspector.

Such label shall be removed only by the chief inspector or his duly authorized representative.

**11.** The permit holders shall themselves have printed the labels prescribed for the various stuffings and upholstered or stuffed articles. These labels shall comply with the standard contained in Schedule 2 and shall be examined by an inspector.

### **DIVISION IV STANDARDS OF HYGIENE**

**12.** Every stuffing and upholstered or stuffed article offered for sale shall be free from vermin. It shall contain neither lint, nor other foreign body in an proportion exceeding 1% of the weight of the stuffing.

**13.** All materials of animal origin, such as feathers and hair, designed for use in the manufacture of stuffing and

upholstered or stuffed articles, shall be first treated in accordance with the procedures described in Schedule 4.

**14.** Stuffing and upholstered or stuffed articles which have been contaminated as a result of having been in contact with a carrier of contagious diseases shall, prior to being offered for sale or lease, be sterilized in accordance with the procedures described in Schedule 5.

**15.** Articles visibly soiled, or containing vermin or mould, shall, prior to being offered for sale or lease, be disinfected in accordance with the procedures set forth in the standards.

## **DIVISION V INSPECTION**

**16.** The chief inspector shall determine the methods of inspection to be made under the Act respecting stuffing and upholstered and stuffed articles.

**17.** Pursuant to paragraph *f* of section 38 of the Act respecting stuffing and upholstered and stuffed articles, an inspector who has reasonable doubt as to the conformity of an upholstered or stuffed article may, at the time of inspection, remove, cut, unsew or open the covering material of an upholstered or stuffed article in order to immediately verify the quality of the upholstered or stuffed article or to take specimens of the stuffings for purposes of testing and verification.

## **DIVISION VI EXCEPTIONS**

**18.** This Regulation shall not apply to the following categories of stuffing or upholstered or stuffed articles :

(a) thermal or acoustic insulation used in the construction of immoveables ;

(b) those used for the packing and in the manufacture of clothing, except those containing various lintens used as thermal insulators or as protectors.

**19.** This Regulation does not apply to stuffing forming an integral part of a motor vehicle or of any other motorized vehicle or means of transport, with the exception of the bedding forming part of such vehicles.

## **DIVISION VII RECIPROCITY**

**20.** For the purposes of section 4 of the Act respecting stuffing and upholstered and stuffed articles, the following provinces are designated :

- (a) Ontario ;
- (b) Alberta ;
- (c) Manitoba.

**21.** The labels affixed in pursuance of the laws of a designated province are recognized to be equivalent to those required under the laws of Québec if the said labels bear the indication of the nature of one or more of the 3 largest stuffing components of the whole.

**SCHEDULE 1**

(s. 2)

**APPLICATION FOR PERMIT**

**Pursuant to the Act respecting stuffing and upholstered  
and stuffed articles  
(R.S.Q., c. M-5)**

**Address to:**

Service de conformité  
Bureau de normalisation du Québec  
Ministère de l'Industrie, du Commerce et du Tourisme  
Gouvernement du Québec, Québec, Canada  
G1A 1L2

Name of firm .....

Address .....

.....

Name of owner or partners

Name of officers (if a company)

.....

.....

.....

Type of activity:

☐ Manufacturer (Permit A )  
50 \$

☐ Renovator (Permit B )  
25 \$

Address(es) of workshop(s): .....

.....

.....

Types of upholstered  
or stuffed articles:

☐ Furniture  
☐ Clothing  
☐ Bedding  
☐ Others (*specify*) .....

☐ Toys  
☐ Sports articles  
☐ Cushions

Types of stuffing: .....

.....

.....

I certify the above information to be true and correct.

Date .....

Signature .....

This application must be accompanied by a certified cheque or postal order payable to the order of the Minister of Finance.

## APPLICATION FOR RENEWAL OF A PERMIT

Address to:

Service de conformité  
Bureau de normalisation du Québec  
Ministère de l'Industrie, du Commerce et du Tourisme  
Gouvernement du Québec, Québec, Canada  
G1A 1L2

Name of firm .....

Address .....

Date of expiry of present permit .....

Permit No .....

Date .....

Signature .....

This application must be accompanied by a certified cheque or postal order payable to the order of the Minister of Finance.

**SCHEDULE 2**

(ss. 6 and 11)

**LABELLING OF STUFFING AND  
UPHOLSTERED OR STUFFED ARTICLES (BNQ  
7880-910/1973-07-01)**

**1. Scope :** This standard applies to the material, sizes, colour and imprinting of labels to be used on stuffing materials and upholstered and stuffed articles, and their attachment and fixing to the stuffed articles as provided in the Act respecting stuffing and upholstered and stuffed articles (R.S.Q., c. M-5).

**2. Classification :** The labels described herein shall be of the 5 different types :

| <i>Model</i> | <i>Imprinting</i> | <i>Size (inches) Colour</i> |        |
|--------------|-------------------|-----------------------------|--------|
| 1A           | New Materials     | 4 x 2                       | white  |
| 1B           | New Materials     | 2 x 2¾                      | white  |
| 2            | Renovation        | 4 x 2                       | green  |
| 3            | Second hand       | 4 x 2                       | yellow |
| 4            | Off sale          | 5 ½ x 3 ¼                   | red    |

**3. Requirements :**

(1) **Materials for labels :** Labels shall be of muslin or imitation vellum linen that shall not flake when abraded.

(2) **Size and colour :** Each type label shall conform as to size and colour with the indications accompanying the models shown in this standard.

The dimensions given are exclusive of borders. Besides, space must be provided for affixing the label in such a manner as will permit its being visible on both sides.

**(3) Imprinting :**

(a) **Face of label :** All indications on labels shall conform to the indications accompanying each model shown in this standard and shall be printed in indelible black ink, subject the the following exceptions :

i. in the case of labels 1A and 1B, the permit number may be marked with a rubber stamp providing the imprinting is done with black ink and is completely legible ;

ii. insofar as Type 2 label, the permit number and the name of the owner of the article under repair may be written down with a ball point pen or typewritten in a clear and legible manner.

(b) **Back of label :** The back of label of Type 1A and 1B shall include the indication of the nature of the 3 main filling materials in volume and the volume percentage of each of them.

These indications shall be marked with a rubber stamp, providing the imprinting is done with black ink and is completely legible.

#### 4. Types of label and attachment :

(1) **General :** In all cases, labels shall be attached in a place where they may easily be seen ; they shall be fixed solidly enough for the attachment to be more resistant to pulling and cutting than the material of label.

(2) **Labelling of bedding and convertible upholstered furniture :** For bedding and convertible upholstered furniture, Type 1A label shall be sewed into one of the seams of the article.

(3) **Labelling of upholstered furniture :** Upholstered furniture with detachable cushions should have the label attached to the front of the platform supporting the cushions,

where it may easily be seen when the cushions are raised.

On all other upholstered furniture, the label should be attached to the front of the bottom in such a manner that it hangs down and may be seen when the article is in normal position.

(4) **Labelling of packed stuffing :** In the case of stuffing being shipped to makers of upholstered articles, the label shall be fixed solidly on the outside wrapping or on an attachment of the package, where it may easily be seen.

(5) **Affixing of type 4 (Off-sale) label :** Type 4 label, which is affixed by an inspector to stuffing or articles not conforming with the requirements of the Act, shall be attached to the covering material of the article by a wire whose ends shall be joined by a lead seal installed by the inspector.

#### 5. Number of label required :

(1) Usually, a single label is sufficient for each article. In the case of an upholstered article with several identical parts, one label only may be affixed with a view to reducing the number of labels.

(2) Each package of filling material shall receive a separate label.

(Model 1-A)

|   |
|---|
| Ne pas enlever l'étiquette avant la vente au détail et la livraison.<br><i>Do not remove label until sold by retail and delivered.</i>  |
| MATÉRIAUX NEUFS SEULEMENT<br><br><i>NEW MATERIAL ONLY</i>   |
| Conformément à la Loi sur les matériaux de rembourrage et les articles rembourrés (L.R.Q., c. M-5)<br><i>In accordance with the Act respecting stuffing and upholstered and stuffed articles (R.S.Q., c. M-5)</i> |
| PERMIS—PERMIT<br>QUÉ. NO.   |
| Contenu au verso — <i>Content on back</i>   |

(Model 1-B)

|   |
|---|
| Ne pas enlever l'étiquette avant la vente au détail et la livraison.<br><i>Do not remove label until sold by retail and delivered.</i>  |
| MATÉRIAUX NEUFS SEULEMENT<br><i>NEW MATERIAL ONLY</i>   |
| Conformément à la Loi sur les matériaux de rembourrage et les articles rembourrés (L.R.Q., c. M-5)<br><i>In accordance with the Act respecting stuffing and upholstered and stuffed articles (R.S.Q., c. M-5)</i> |
| PERMIS—PERMIT<br>QUÉ. NO.   |
| Contenu au verso — <i>Content on back</i>   |


(Model 2)

|  |
|--|
| VENTE INTERDITE— <i>NOT FOR SALE</i>   |
| ARTICLE EN RÉPARATION<br><i>FOR RENOVATION ONLY</i>  |
| Conformément à la Loi sur<br>les matériaux de rembourrage<br>et les articles rembourrés<br>(L.R.Q., c. M-5)<br><i>In accordance with the Act respecting<br/>stuffing and upholstered and<br/>stuffed articles (R.S.Q., c. M-5)</i> |
| PROPRIÉTAIRE— <i>OWNER</i>   |
| PERMIS— <i>PERMIT</i><br>QUÉ. NO.  |

(Model 3)

|  |
|--|
| Ne pas enlever l'étiquette avant<br>la vente au détail et la livraison<br><br><i>Do not remove label until sold by<br/>retail and delivered.</i>   |
| ARTICLE<br>D'OCCASION<br><br><i>SECOND HAND<br/>ARTICLE</i>  |
| Conformément à la Loi sur<br>les matériaux de rembourrage<br>et les articles rembourrés<br>(L.R.Q., c. M-5)<br><i>In accordance with the Act respecting<br/>stuffing and upholstered and<br/>stuffed articles<br/>(R.S.Q., c. M-5)</i> |

(Model 4)

|   |   |
|---|---|
|  | AVIS<br><br><i>NOTICE</i>   |
|   | <p>Conformément à la Loi sur<br/>les matériaux de rembourrage<br/>et les articles rembourrés.<br/>(L.R.Q., c. M-5)<br/><i>In accordance<br/>with the Act respecting stuffing and upholstered<br/>and stuffed articles<br/>(R.S.Q., c. M-5)</i></p> <p>VENTE PROHIBÉE<br/><br/><i>OFF SALE</i></p> <p>Tant que cette étiquette n'aura pas été<br/>retirée par une personne autorisée, il<br/>est illégal de vendre, de mettre en vente,<br/>de louer ou de livrer cet article ou<br/>d'enlever cette étiquette.<br/><i>Until this tag has been removed by an<br/>authorized person, it is illegal to sell,<br/>or offer to sell, lease or deliver this<br/>article or to remove this tag.</i></p> <p>Date .....</p> <p>.....</p> <p>Signature officielle<br/><i>Official signature</i></p> |

**SCHEDULE 3**

(s. 7)

**CLASSIFICATION AND DESIGNATION OF FILLING MATERIALS (BNQ 7880-905/1973-07-01)**

**1. Scope :** This standard applies to the classification and designation of filling materials.

**2. Classification :** Filling materials are classified into 8 categories :

- (1) cotton ;
- (2) wool ;
- (3) hair ;
- (4) leathers ;
- (5) down ;
- (6) plastic cellular products ;
- (7) man-made or manufactured fibers ;
- (8) miscellaneous fibers.

**3. Designation :****(1) Cotton :**

(a) cotton linters : fibrous growth removed from cottonseed subsequent to ginning.

The cotton linters used shall not contain any foreign material. Presence of a reasonable amount of leaves, hull, etc., not exceeding 5% by weight, shall not be considered foreign material ;

(b) cotton by-products : cotton fibers removed from various machine operations in manufacture of cotton yarn up to but not including process of spinning.

The amount of leaves, hull and waste such as stems, shell and particles, etc. shall not exceed 5% by weight ;

(c) white cotton felt : felt made entirely of whitish cotton linters and fibers ;

(d) blended cotton felt : felt made of a mixture of any of the following : staple cotton, cotton linters or cotton by-products.

**(2) Wool :**

(a) virgin wool : fleece of sheep or lamb scoured or scoured and carbonized.

It shall not be the by-product of any process of manufacture or have sustained prior use and shall be free from kemp and vegetable or any other foreign matters ;

(b) wool by-products : by-products removed from various machine operations or processes of manufacture employing new wool fibers. This includes :

- i. shank and tag wools ;
- ii. wool reclaimed from tanned sheepskin ;
- iii. wool which has been spun into yarn, knitted or woven but not used and subsequently cut up, torn up, broken up, ground up or otherwise, defabricated and which does not contain in excess of 5% fiber other than wool ;

iv. mixtures of wool and wool by-products when the latter are present in a proportion of over 5% ;

(c) virgin wool felt : felt made exclusively of virgin wool ;

(d) wool by-products felt : felt made of a mixture of wool and wool by-products when the latter are present in a proportion of more than 5%.

**(3) Hair :**

(a) hair : filamentous epidermal outgrowth of mammals as horses, cattle, hogs and goats. The term "hair" shall always be accompanied by the name of the animal as "goat hair", "cow hair", etc. ;

(b) hair mixtures : hair of different animal origin used in blend or mixture ;

(c) mane and tail hair : horse mane and tail hair and cattle tail hair ;

(d) curled hair : the word "curled" must accompany the above expressions when hair has been curled by machine process.

**(4) Feathers :**

(a) goose feathers : feathers of any kind of goose, whole in physical structure with natural form and curvature ;

(b) duck feathers : feathers of any kind of duck, whole in physical structure with natural form and curvature ;

(c) water fowl feathers : mixtures of goose and duck feathers ;

(d) turkey feathers : feathers of any kind of turkey, whole in physical structure with natural form and curvature ;



(e) chicken feathers : feathers of any kind of hen, cock or chicken, whole in physical structure with natural form and curvature ;

(f) feather mixtures : mixtures of feathers of 2 or several kinds of fow. The term "feather mixture" must be accompanied by a mention of the components of the mixture and percentage of each.

Feather mixtures may also be designated by the lowest feather grade used. Grades of feathers in descending order are : goose, ducks, turkey, chicken ;

(g) quill : main shaft or axis of feathers ;

(h) feather fibers : barbs of feathers stripped from quills and separated into individual or disconnected barbs ;

(i) stripped feathers : barbs of feathers stripped from quill shaft but not separated into feather fiber. To be used with name of fowl from which feather originated ;

(j) feather waste : feathers which have been broken, chopped, crushed or damaged.

**(5) Down :**

(a) down : the soft undercoating of water fowl consisting of light fluffy filaments growing from one quill point but without any quill shaft.

The term "down" shall be used to designate any filling material consisting of :

i. not less than 80% of a mixture of down clusters, plumules (see d) and down fibers (see e) of which not more than 10% of the entire mixture shall be down fibers ;

ii. not more than 20% of a combination of the following :

- water fowl feathers ;
- feather waste – not more than 3% ;
- chicken feathers – not more than 2% ;
- water fowl feather fiber – not more than 5% ;

(b) duck down : any filling material which conforms to the requirements set forth for the labelling of "down" and in which duck down clusters predominate may be labelled "duck down" or "down" ;

(c) goose down : any filling material which conforms to the requirements set forth for the labelling of "down" and in which goose down clusters shall constitute not less than 65% of the entire mixture may be labelled "goose down" or "down" ;

(d) plumule : small downy water fowl feathers, with underdeveloped soft and flaccid quill, with barbs or filament undistinguishable from those of down ;

(e) down fiber : barbs of down plumes and plumules separated from the quill point.

**(6) Elastic cellular products :**

(a) rubber : shall apply to natural rubber as well as to synthetic rubbers ;

(b) sponge rubber : a sponge product made from rubber which has previously been coagulated or solidified ;

(c) latex foam rubber : a foam product made from rubber latex which previously has not been coagulated or solidified ;

(d) foam : a sponge product made from elastomeric plastic materials. Shall be designated as "foam" together with the name of the organic base from which it is made.

**(7) Man-made or manufactured fibers :**

(a) acetate fibers : man-made fibers, monofilaments and continuous filament yarns of acetylated cellulose ;

(b) triacetate fibers : man-made fibers and continuous filaments of cellulose acetylated to a degree of not less than 92% ;

(c) acrylic fibers : fibers of long chain synthetic polymer containing not less than 85% acrylonitrile units ;

(d) modacrylic fibers : manufactured fiber in which fiber forming substance is any long chain synthetic polymer composed of less than 85% but at least 35% by weight of acrylonitrile units ;

(e) polyamide fibers (Nylon) : manufactured fiber in which fiber forming substance is any long chain synthetic polyamide have recurring amide groups ;

(f) nitril fiber : manufactured fiber in which fiber forming substance is any long chain synthetic polymer composed of at least 85% polymer vinylidene of which the vinylidene dinitrile content by weight is greater than 50% ;

(g) polydichlorethylene fiber (Saran) : manufactured fiber in which fiber forming substance is any long chain synthetic polymer composed of at least 80% by weight of vinylidene chloride units ;

(h) olefin fiber : manufactured fiber in which fiber forming substance is any long chain synthetic polymer composed of at least 85% olefin units ;

(i) polyester fiber (Dacron) : manufactured fiber in which fiber forming substance is any long chain synthetic polymer composed of at least 85% by weight of any ester of a dihydric alcohol and terephthalic acid ;

(j) polyurethane fiber (Spandex) : manufactured fiber in which the fiber forming substance is a long chain synthetic polymer comprising at least 85% of a segmented polyurethane ;

(k) vinal fiber (Acetal) : manufactured fiber in which the fiber forming substance is any long chain synthetic polymer containing at least 85% by weight of the various acetal units, but at least 50% by weight of vinyl alcohol ;

(l) vinyl chloride fiber (Vinyon) : manufactured fiber in which the fiber forming substance is any long chain synthetic polymer composed of at least 85% by weight of vinyl chloride units ;

(m) rayon fiber : manufactured fiber composed of regenerated cellulose in which substituents have replaced not more than 15% of the hydrogens of the hydroxyl groups ;

(n) azlon fiber : manufactured fiber in which fiber forming substance is composed of any regenerated naturally occurring proteins ;

(o) glass fiber : manufactured fiber in which fiber forming substance is glass ;

(p) metallic fiber : manufactured fiber composed of metal, plastic coated metal, metal-coated plastic, or core completely covered by metal.

#### (8) Miscellaneous fibers :

(a) card strips : preceded by the name of the textile fiber from which it is produced, this term be used to describe a tangled of matted mass of fibers produced by or removed from the carding cloth following the carding process ;

(b) bagasse : fibers form pressed beets, sugar cane and other fibrous plants ;

(c) cattail : fiber from the seed pod of tall marsh plant having long flat leaves, *typha latifolia*. (Family Typhaceae) ;

(d) cellulose fiber : wood or other vegetable growth reduced to a fibrous state ;

(e) coconut husk fiber : fibers obtained from husk or outer shell of coconut ;

(f) comber or noils : preceded by the name of the textile fiber or fibers from which it is produced, may be applied to tangled fibers removed during the combing process of textile fibers ;

(g) esparto fiber : fiber from either of 2 Spanish and Algerian grasses (*stipa tenacissima* and *lygeum spartum*) ;

(h) excelsior : shredded thread-like wood fibers, not including waste products such as sawdust ;

(i) flax fiber : fiber derived from the plant of the genus *Linum usitatissimum* ;

(j) flax tow : coarse part of flax recovered as by-product in securing commercial fibers ;

(k) fly : may be used to designate fibers which come off carding machines when preceded by term for textile fiber or fibers from which produced ;

(l) hay : grass properly cured, dried, free from dust, dirt, burrs, sticks or other objectionable material ;

(m) jute fiber : fiber obtained from various species of East Indian plants (*Chorchorus*) of the Linden family ;

(n) kapok : fibers from seeds of kapok tree (*Ceiba Pentrandra*) ;

(o) milkweed fiber : surface fiber from inside of seed pods of milk-weed plant (*Asclepias*) ;

(p) moss : processed filaments of epiphytic plants forming pendant tufts upon branches and trunks of live oaks and other trees ;

(q) napper : lint removed during process of raising gace of cloth. Shall be preceded by name of textile fiber from which composed ;

(r) palm fiber : fibrous material obtained from leaf of the palm, palmetto of palmyra tree ;

(s) picker, picker mote, or mote : may be applied to matted or tangled masses of fiber resulting from opening and cleaning of fibers in opener room of the textile mill. Shall be preceded by name of textile fiber or fibers from which produced ;

(t) sea grass : dried fibrous material obtained from maritime plants or sea weeds ;

(u) silk : fine strong lustrous fiber produced by certain caterpillars (silkworms) ;

(v) sisal fiber : leaf fiber derived from agave, sisalana and similar species of agaves ;

(w) sisal fiber tow : residual fibers left after extraction of spinnable sisal fiber from leaf ;

(x) straw : stalk or stem of grain as wheat, rye, oats, rice and like after threshing. Shall be free from chaff, beards, bristles, husks, glumes, dirt or other extraneous matter ;

(y) tampico fibers : mixture of various Mexican agave fibers from Tampico, Mexico ;

(z) tula fiber : leaf fiber from Tula Istle (*Lophanta poseigeri*) and similar species of agaves.

(9) **Adjunctive terms :**

(a) batting felt : fibers which have been carded in layers or sheets by garnett or felting machine ;

(b) blended : filling material composed of 2 or more fibers : (e.g. cotton linters and cotton by-products) ;

(c) pieces : shall apply to filling material which has been cut or broken into pieces of indefinite shape, size or form, but not shredded ;

(d) shredded : filling material which has been subjected to shredding process ;

(e) cemented : filling material that has been shredded, cut or broken into pieces and pieces cemented together ;

(f) defabricated : shall apply to any filling material made from a product which has already been manufactured for a given use (but was never used) and was subsequently shredded, cut or reduced to a fibrous state through any process ;

(g) rubberized or resin treated : filling material of which each fiber has been thoroughly coated with resin or latex ;

(h) rubberized or resin coated : filling material, in pad form, where only the surfaces have been coated with resin or latex ;

(i) molded : filling material that has been made in a mold in the shape in which it is intended to be used.

#### SCHEDULE 4

(s. 13)

#### TREATMENT OF STUFFING OF ANIMAL ORIGIN (BNQ 7880-955)

**1. Scope :** This standard covers the treatment which shall be given the materials of animal origin (feathers, hair, etc.) designed for use as filling material in articles such as household, office, hospital and bedding furnitures.

**2. Description of process :** Materials shall go through the following treatments successively :

(1) **Washing :** Materials shall be washed with a detergent, for at least 30 minutes, with water temperature being that recommended by the maker of the detergent used.

(2) **Rinsing :** Materials shall be rinsed in warm water for at least 30 minutes.

(3) **Steam treatment :** Materials shall be wrung out and then undergo steam treatment at a minimum temperature of 230°F and a minimum pressure of 15 lb. The duration of the treatment shall not be less than 30 minutes.

(4) **Drying :** Materials shall be dried at a minimum temperature of 200°F for not less than 20 minutes.

#### SCHEDULE 5

(s. 14)

#### DISINFECTION AND STERILIZATION OF UPHOLSTERED OR STUFFED ARTICLES (BNQ 7880-950)

**1. Scope :** This standard covers the treatments which shall be given upholstered or stuffed articles likely to affect adversely the health of persons.

#### 2. Sterilization process :

(1) **Sterilization agent :** Sterilization agent shall be formaldehyde, a dispersion of 40 gr of formaldehyde per 100 ml of solution. The use of any other agent shall receive previous acceptance from the BNQ.

(2) **Process :** Sterilization agent shall be vaporized in concentration of 0,002% in the sterilization room, for at least 10 consecutive hours.

#### (3) Sterilization room :

(a) the sterilization room shall be hermetically sealed and equipped with at least one air-inlet and at least one air-outlet. The air-inlet and air-outlet conduit shall be long enough to permit the evacuation of waste gases into the open air, away from any door, window or other opening ;

(b) shelves or any other surface on which the upholstered or stuffed articles are laid down shall be either perforated or made of lattice or netting so as to ensure penetration of gas to all parts of the articles ;

(c) when several articles are treated simultaneously in the same sterilization room, the said articles shall be separated one from the other in order to insure free and easy circulation of gas.

### **3. Disinfection process :**

(1) Products used : The products used as disinfectants shall be hydrogen cyanide (HCN) or other cyanide compounds, bromomethane (CH<sub>3</sub>Br) or sulphurous fluoride (F<sub>2</sub>SO<sub>2</sub>).

The use of any other disinfectant shall receive previous acceptance from the BNQ.

#### **(2) Local :**

(a) the local in which disinfection is to be made shall be hermetically closed and fully gas and steam tight. Doors and other openings shall be provided on all their sides with tight rubber joints ;

(b) the local shall be equipped with a forced-air ventilating system with outside control. The system shall be capable of producing a minimum of 10 air changes per hour ;

(c) a special device shall make it possible to introduce gas or steam into the local from outside ;

(d) the ventilator shall be capable of forcing waste gases through an air-outlet conduit that shall be long enough to permit evacuation of gases away from any door, window or other opening ;

(e) Any gas or steam evacuation system used in conformity with the above shall comply with present and future air pollution laws and regulations.

#### **(3) Handling :**

(a) the person who does the disinfection work shall have at his disposal a gas-mask which it shall keep in an easily accessible place outside the disinfection room. The mask shall be kept ready for use and be approved as offering adequate protection against the disinfection material utilized ;

(b) the person who does the disinfection work shall have received a special training and be familiar with precautions to be taken before and after doing such work ; he shall hold a professional competency certificate.

---

O.C. 3086-72, (1972) 104 O.G., 9588

O.C. 2916-73, (1973) 105 O.G. II, 4695



c. M-6, r.1

## Regulation respecting stationary enginemen

Stationary Enginemen Act  
(R.S.Q., c. M-6, s. 12, subpar. *a* to *j*)

### DIVISION I DEFINITIONS

**1.** In this Regulation, unless otherwise indicated, the following terms mean :

(a) “refrigerating apparatus” : apparatus using a substance which produces refrigeration either by expansion or vaporization but does not include system of the absorption type ;

(b) “low pressure” :

i. gauge pressure of 103 kilopascals or less for steam and gases ; or

ii. vapour tension of 205 kilopascals (absolute) or less for liquids at the maximum operating temperature ; in the case of water, this limit equals 121°C ;

(c) “boiler” : vessel directly using electric power or power generated by the combustion of a solid, a liquid, a gas or any mixture of the preceding, to heat a liquid or transform it into steam ;

(d) “thermal liquid boiler” : boiler using a thermal liquid other than water to transfer heat and whose system is open to the air ;

(e) “coiled tube boiler” : boiler equipped with one or several coils or tubes with forced water circulation but without a storage tank submitted to flame action ;

(f) “in operation” : is said of a stationary engine whose energy source is active. In the case of a boiler, it is in operation if its pressure or temperature is kept higher than ambient conditions. In the case of a stop, a boiler is not considered in operation if its energy source has to be reactivated manually and if its pressure or temperature has diminished with respect to conditions existing before the stop ;

(g) “steam generator” : an apparatus other than a boiler used to produce steam by means of a heat exchange from one fluid to another ;

(h) “installation” : one stationary engine or an assembly of stationary engines simultaneously in operation on the same property and the distance between these engines not being in excess of the critical distance established in section 7 ;

(i) “mixed installation” : installation which includes more than one type of stationary engines ;

(j) “multiple installation” : installation which includes one or more stationary engines of the same type ;

(k) “protected installation” : installation which includes only one or more stationary engines equipped with the protection devices provided for in section 10 ;

(l) “stationary engine” : a stationary engine as defined in the first paragraph of section 2 of the Stationary Enginemen Act (R.S.Q., c. M-6) ;

(m) “property” : a site divided or not by a street, a road or a railroad and belonging to the same owner ;

(n) “supervision” : supervision performed by a stationary engineman for one or several installations ;

(o) “remote control supervision” : supervision performed by a stationary engineman by means of measuring instruments and control devices which, in addition to those that are on the premises, are situated in a place other than that housing the stationary engines thus supervised ;

(p) “types of stationary engines” : high-pressure boilers with fire tubes or fire box, high-pressure boilers with water tubes, high-pressure coiled tube boilers, electric high-pressure boilers, low-pressure steam boilers with fire tubes or fire box, low-pressure steam boilers with water tubes, low-pressure steam coiled tube boilers, electric low-pressure steam boilers, low-pressure hot-water boilers, thermal liquid boilers, high-pressure steam generators, refrigerating apparatus operating under high pressure with refrigerants from groups 2 or 3, refrigerating apparatus operating under high pressure with refrigerants from group 1, refrigerating apparatus operating under low pressure with refrigerants from group 1, steam engines and steam turbines.

## DIVISION II GENERAL PROVISIONS

**2.** Following an inspection or an inquiry, the inspector sends a notice of classification to the owner or user. This notice shall be posted up in the stationary engine-room or in the control room. A copy of such notice is given upon request to any union representative for stationary engine-men in the employ of the owner or user of a stationary engine.

**3.** The inspector may be accompanied by the representative of the owner or user of a stationary engine or of the stationary enginemen or of both during an inspection or an inquiry.

**4.** In the event of the death, resignation or dismissal of a stationary engineman, the owner or user of an installation shall immediately notify the board of examiners.

## DIVISION III SUPERVISION

### *§1. Type of supervision of stationary engines*

**5.** Supervision shall be done from the stationary engine-room or from the control room if all measuring instruments and control devices provided for in sections 11 to 13 are found therein.

**6.** A stationary engineman shall not supervise 2 stationary engines simultaneously, except by remote control, if the distance between these stationary engines exceeds 60 metres.

**7.** The critical distance between 2 stationary engines is established by using the following formula :  $D = 6 + 0,02 \times P$  ; where D is the critical distance in metres and P is the capacity in kilowatts of the largest stationary engine. The critical distance does not take into account the walls, floors or other obstacles separating the components of the installation. However, this distance shall not exceed 60 metres.

**8.** The type of supervision for a multiple installation is established according to Schedule C by adding the capacity of each stationary engine in simultaneous operation.

**9.** The type of supervision for a mixed installation is established as follows :

(a) by establishing the most rigid type of supervision with respect to different types of stationary engines in simultaneous operation and according to Schedule C ;

(b) by the computation of ratios between the total capacity of each type of stationary engine and the respective maximum capacity as indicated in Schedule C for the supervision established in paragraph a ; however, low-pressure refrigerating apparatus from group 1 whose capacity exceeds 1 200 kilowatts, steam engines and turbines whose capacity exceeds 250 kilowatts do not change the type of supervision for an installation ;

(c) by the sum of these ratio ;

(d) if this sum is inferior or equal to the whole, the type of supervision for the installation is the same as the type established in paragraph a ; and

(e) if this sum is greater than the whole, the type of supervision for the installation becomes the type immediately more restrictive than that established in paragraph a.

**10.** An installation is considered to be protected when :

(a) boilers are equipped with the following protective devices :

i. a high-pressure limit control on steam boilers or a high-temperature limit control on hot-water boilers, as the case may be, and such controls shall be independant of any other device controlling the energy source ;

ii. a low-water level limit control independant of any other device controlling the feedwater supply to the steam boiler ;

iii. a high-water level limit control independant of any other device controlling the water-intake of the steam boiler ; and

iv. a pre-purge and flame failure device that will automatically prevent the supply of fuel to the boiler when an abnormal condition occurs during the operation of the boiler ;

(b) refrigerating apparatus are equipped with the following protective devices :

i. a high-pressure limit control ;

ii. a low-pressure limit control ; and

iii. a low-pressure limit control in the lubricating oil system ;

which devices automatically cut the energy supply to the prime mover of the compressor when an abnormal situation occurs during the operation of compressors ;

(c) steam engines and turbines are equipped with a device which automatically cuts the steam supply when the engine or turbine exceeds its rated maximum speed ;

(d) in case of non-continuous supervision, an alarm system notifies the stationary engineman of any abnormal situation for which there is a protective device subject to paragraphs a, b or c.

**11.** Remote control supervision is allowed only within the same property and only if the control panel includes, in addition to those already in place according to the Act respecting pressure vessels (S.Q., 1979, c. 75 ; after consolidation : R.S.Q., c. A-20.01), the measuring instruments and control devices provided for in Scedule B.

**12.** A device which renders remote controls inoperative shall be installed near the stationary engine.

**13.** In the case where remote control supervision is allowed under sections 11 and 12, a periodic supervision shall be carried out on the stationary engine in conformity with sections 23 and 24.

## *§2. Establishing the capacity of stationary engines*

**14.** The capacity of stationary engines is established by the manufacturer for normal and continuous operation under sections 15 to 18. However, in case of doubt or conflict, the board of examiners establishes a new capacity in accordance with the same sections.

**15.** In the case of a boiler, coiled tube boiler or thermal liquid boiler, with the exception of electric boilers, the capacity in kilowatts is established by dividing by  $3,6 \times 10^6$  the difference between the total quantity of heat in joules contained in the fluid which enters the boiler and the total quantity of heat contained in the fluid leaving the boiler per hour. In the case of an electric boiler, the capacity in kilowatts is equal to the maximum number of kilowatts supplied to the boiler.

**16.** In the case of a motor or a turbine, the capacity in kilowatts is established by multiplying the mechanical HP by 0,746 for a service factor of 1.

**17.** In the case of a steam generator, the capacity in kilowatts is established according to section 15 but in relation to the steam generated.

**18.** In the case of a refrigerating apparatus, the capacity is established in relation to the engine or engines which operate it with a service factor of 1 :

(a) in the case of a triphase electric motor, when the capacity is not established by the manufacturer, it is established by using one or the other of the following formulas which take into account a power factor of 90% and an efficiency of 80% :

$$i. \quad kW = 0,001\,245 \times E \times I$$

where : E is the potential difference in volts ; and I is the rated current in amperes ;

$$ii. \quad kW = 0,80 \times kW_e$$

where :  $kW_e$  is the rated number of kilowatts supplied at the intake ;

$$iii. \quad kW = 0,72 \times kVA$$

where : kVA is the rated number of kilovolt-amperes ;

(b) in the case of an internal combustion engine , when the capacity in kilowatts is not established by the manufacturer, it is established by multiplying by 0,046 the product of the square of the diameter of the cylinders in centimetres, by the number of cylinders.

## *§3. Type of supervision*

### **(A) Continuous supervision**

**19.** Continuous supervision shall be ensured by a stationary engineman who shall not leave the stationary engine-room or the control room, unless he is replaced by a stationary engineman who holds a certificate in a class not more than one degree less than that required to supervise the operation of the installation as a chief stationary engineman.

**20.** Continuous supervision is required for the operation of the following installations :

(a) multiple installations for which total capacity exceeds the maximum capacity established for non-continuous supervision in Schedule C ;

(b) mixed installations that, according to section 9, require continuous supervision ; and

(c) installations not protected by the protective devices provided for in section 10, with the exception of installations subject to a conditional supervision.

### **(B) Non-continuous supervision**

**21.** Non-continuous supervision shall be ensured by a stationary engineman who sees to the supervision, maintenance and verification of the stationary engine installation and of any other apparatus, components and piping used in the operation of such installation, and also, the supervi-

sion of other installation located on the same property and for which a periodic supervision only is permitted. However, the stationary engine-man shall be present in the stationary engine-room or the control room during at least half of the time and out-periods cannot exceed one hour per 2-hour period without being replaced by a stationary engine-man who holds a certificate in a class not more than one degree less than that required to supervise the operation of the installation as a chief stationary engine-man.

**22.** A non-continuous supervision is required for the operation of the following installations that are protected by the protective devices provided for in section 10 :

(a) multiple installations for which the total capacity exceeds the maximum capacity established for periodic supervision, without exceeding the maximum capacity established for non-continuous supervision as indicated in Schedule C ;

(b) mixed installations which, according to section 9, require a non-continuous supervision ; and

(c) refrigerating apparatus installations over 1 200 kilowatts, operating under low-pressure with refrigerants from group 1 even if they are included in a mixed installation requiring a more rigid supervision.

#### (C) Periodic supervision

**23.** Periodic supervision shall be performed daily by a stationary engine-man and the interval between 2 consecutive visits shall not exceed 24 hours. Such stationary engine-man shall keep a register indicating :

- (a) the identification for the installation ;
- (b) the location ;
- (c) the date ;
- (d) the hour ;
- (e) the identification for each component of the installation ;
- (f) the readings of measuring instruments installed on apparatus and systems ;
- (g) a description of abnormal conditions ;
- (h) the steps taken ;
- (i) the signature of the stationary engine-man ; and
- (j) the countersignature of the chief stationary engine-man or the owner or the representative at least once a week.

**24.** Any person acting as owner, renter, user or otherwise, who has the control of a stationary engine shall supply a register and make it available at any time to an inspector upon his request and shall keep it for a minimum period of 2 years after the last entry.

**25.** A periodic supervision is required for the operation of the following protected installations by the protective devices provided for in section 10 :

(a) multiple installations for which the total capacity exceeds the maximum capacity established for conditional supervision without exceeding the maximum capacity established for periodic supervision as indicated in Schedule C ;

(b) mixed installations that, according to section 9, require a periodic supervision ; and

(c) steam engine and turbine installations over 250 kilowatts, even if they are included in a mixed installation requiring a more rigid supervision.

#### (D) Conditional supervision

**26.** Supervision of installations for which the total capacity does not exceed the maximum capacity established for conditional supervision as indicated in Schedule C, is not compulsory on condition that such stationary engines are not included in a mixed installation which, according to section 9, requires supervision.

#### (E) Unrequired supervision

**27.** No supervision is required for the following stationary engines :

- (a) refrigerating apparatus operating by absorption ;
- (b) residential refrigerating apparatus ;
- (c) small conditioning units, window types ; and
- (d) internal combustion engines.

### DIVISION IV CERTIFICATE

#### §1. General

**28.** The stationary engine-man's certificate includes the following categories :

- (a) heating and steam engines which includes 4 classes ; and



(b) refrigerating apparatus which includes 2 classes.

**29.** In order to obtain a certificate following an examination, the candidate shall fulfill the following conditions :

- (a) not to be under a suspension or a revocation ;
- (b) have filled the conditions for eligibility provided for in Division V with respect to apprenticeship time as related to the total capacity of installations ;
- (c) register a request for a certificate with the board of examiners and supply references from employers attesting the length of service as a stationary engineman, for the purposes of Division V. Such attestations shall be countersigned by the chief engineman if one has been appointed. When it is impossible for a candidate to supply the required attestations, the board of examiners may demand that the veracity of his experience be attested to under oath ;
- (d) pay the fees provided for in Division VI ;
- (e) sit for the examination prepared by the board of examiners on those skills covering stationary engines listed in the *Annuaire de l'enseignement secondaire, cahier 02 1977/1979* published by the Ministère de l'Éducation ;
- (f) obtain at least 60% in the examination mentioned in paragraph e ; and
- (g) obtain, in the case of an increase in capacity for an installation, a result equal to or higher than the percentage established in paragraph f and reduced as follows : the candidate's age plus his number of years of experience as a stationary engineman, plus his years of experience in the said installation, less 60. However, the passing percentage cannot be lower than 40%.

**30.** The candidate who fulfills the following conditions may obtain a certificate without examination :

- (a) in the case of a 4<sup>th</sup> class, have successfully completed a secondary programme with the option stationary engineman, recognized by the Ministère de l'Éducation ; or
- (b) in the case of a class B, have successfully completed a secondary programme with the option stationary engineman or a similar course at a superior level, recognized by the Ministère de l'Éducation ; and
- (c) register a request with the board of examiners and pay the fees provided for in section 59.

**31.** Unsuccessful candidates may not sit for another examination before 60 days following the date of their last examination.

**32.** Any stationary engineman holding an equivalent certificate issued by another Canadian province may without examination obtain a certificate in the same class if the conditions of eligibility to such class in his own province are equivalent to those provided for in this Regulation and if he pays the fees provided for in section 59. However, if the conditions for eligibility are not equivalent, he may obtain a certificate in a class immediately lower to that which he holds on condition that he registers such request with the board of examiners and pays the fees provided for in section 59.

**33.** A person who holds an equivalent certificate issued by the government of a foreign country may be issued a certificate if he is eligible to sit for the corresponding examination and if the board of examiners is able to establish the equivalence in a given class upon production of an attestation of the installation capacity and an attestation of the time spent supervising the installation.

**34.** A person who carries out the functions of stationary engineman in installations equivalent to those subject to the Act may, with his employer's attestation, have his experience recognized and sit for the examination for the certificate in a given class if he holds certificates in any lower classes.

**35.** Supervisions of stationary engines performed on a part-time basis may be considered as an apprenticeship period on the basis of 150 hours being equivalent to 1 month of apprenticeship.

**36.** A stationary engineman shall post his valid certificate or a duplicate where he works. Photocopies are not accepted.

**37.** Stationary enginemen's certificates are valid as of their issue date until the holder's following birthday twice revolved, and shall be renewed every 2 years thereafter.

**38.** Any stationary engineman who has not renewed his certificate for 4 consecutive years shall sit for a new examination if he wishes a new certificate.

**39.** Any stationary engineman who has not renewed his certificate for less than 4 consecutive years shall pay the back fees at the time of renewal.

## §2. Classification of installations

**40.** Installations are classified as to their type and capacity under Schedule D with respect to the total capacity of stationary engines in operating conditions, to be supervised except if an attestation from the owner or user, countersigned by the chief engine man, if such person has been appointed or if not, by a stationary engine man, states that a stationary engine in such installation never operates at the same time as the others. In case of doubt or litigation, the board of examiners may demand a physical means of ensuring that the stationary engine concerned cannot be in operation at the same time as the rest of the installation.

## §3. Heating and steam engine certificate

**41.** Stationary engine men's certificates in the category heating and steam engines are divided into 4 classes corresponding to the classification of the installations that such certificates allow to be supervised or managed as determined in Schedule D.

**42.** The holder of a heating and steam engine certificate may :

(a) manage, as the chief stationary engine man, the operation of one or several heating and steam engine installations on a same property or be entrusted with the supervision of any heating or steam engine installation of the class corresponding to his certificate or to one in a lower class ;

(b) be entrusted with the supervision of any heating and steam engine installation in the class immediately higher than his certificate if a chief engine man is appointed by the owner or user of the installation ;

(c) replace, upon request by the owner or user of any installation, in the case of death, sickness, holiday, vacation, resignation or dismissal of a stationary engine man or chief stationary engine man, for a period of no more than 90 days, on condition that he holds a certificate in the class immediately lower than the one required for the task he has to perform.

## §4. Certificate for refrigerating apparatus

**43.** Stationary engine men's certificates in the category refrigerating apparatus are divided into 2 classes corresponding to the classification of the installations that they allow to be supervised or managed as described in Schedule D.

**44.** The holder of a certificate for refrigerating apparatus may :

(a) manage, as the chief stationary engine man, the operation of one or several refrigerating apparatus installations on a same property or be entrusted with the supervision of any refrigerating apparatus installation in the class corresponding to his certificate or to one in a lower class ;

(b) be entrusted with the supervision of any refrigerating apparatus installation in the class immediately higher than his certificate if a chief engine man is appointed by the owner or user of the installation ;

(c) replace, upon request by the owner or user of an installation, in the case of death, sickness, holiday, vacation, resignation or dismissal of a stationary engine man or chief stationary engine man, for a period of no more than 90 days, on condition that he holds a certificate in the class immediately lower than the one required for the task he has to perform.

## DIVISION V CERTIFICATE PREREQUISITES

### §1. Heating and steam engine certificate

**45.** To be eligible for a 4<sup>th</sup> class heating and steam engine certificate, the candidate shall fulfill one of the following requirements :

(a) have worked as a stationary engine man for at least 12 months on a 4<sup>th</sup> class heating or steam engine installation or on a higher class installation ;

(b) have completed at least 1 year of apprenticeship in installing, repairing or maintaining stationary engines, except for refrigerating apparatus and have worked as a stationary engine man for at least 6 months on a 4<sup>th</sup> class heating or steam engine installation or on a higher class installation ;

(c) hold a 4<sup>th</sup> class marine certificate (steam) issued by the Canadian government.

**46.** To be eligible for a 3<sup>rd</sup> class heating and steam engine certificate, the candidate shall fulfill one of the following requirements :

(a) hold a 4<sup>th</sup> class certificate and have worked as a stationary engine man on a heating or steam engine installation for at least 30 months ;

(b) hold a 4<sup>th</sup> class certificate and have worked as a stationary engineman on a heating or steam engine installation during at least 24 months and at least 12 of these months on a 3<sup>rd</sup> class heating or steam engine installation or on a higher class installation ;

(c) hold a 3<sup>rd</sup> class marine certificate (steam) issued by the Canadian government.

**47.** To be eligible for a 2<sup>nd</sup> class heating and steam engine certificate, the candidate shall fulfill one of the following requirements :

(a) hold a 3<sup>rd</sup> class certificate and have worked as a stationary engineman on a heating or steam engine installation for at least 54 months and at least 24 of these months on a 3<sup>rd</sup> class heating or steam engine installation or on a higher class installation ;

(b) hold a 3<sup>rd</sup> class certificate and have worked as a stationary engineman on a heating or steam engine installation for a minimum period of 42 months and have worked at least 18 of these months on a 2<sup>nd</sup> class heating or steam engine installation or on a higher class installation ;

(c) hold a 2<sup>nd</sup> class marine certificate (steam) issued by the Canadian government.

**48.** To be eligible for a 1<sup>st</sup> class heating and steam engine certificate, the candidate shall fulfill one of the following requirements :

(a) hold a 2<sup>nd</sup> class certificate and have worked as a stationary engineman on a heating or steam engine installation for at least 84 months and at least 30 of these months on a 2<sup>nd</sup> class heating or steam engine installation and during such last period, have been entrusted with the supervision for a work period or have managed, as the chief stationary engineman, a 2<sup>nd</sup> class heating or steam engine installation for at least 12 months ;

(b) hold a 2<sup>nd</sup> class certificate and have worked as a stationary engineman on a heating or steam engine installation for at least 66 months and at least 24 of these months on a 1<sup>st</sup> class heating or steam engine installation and during such last period, have been entrusted with the supervision for a work period of at least 6 months ;

(c) hold a 2<sup>nd</sup> class certificate and have worked as a stationary engineman on a heating or steam engine instal-

lation for at least 72 months and at least 30 of these months on a 1<sup>st</sup> class heating or steam engine installation without having been entrusted with the supervision for a work period ;

(d) hold a 1<sup>st</sup> class marine certificate (steam) issued by the Canadian government.

**49.** The minimum work periods provided for in sections 45 to 48 may be reduced but shall not be less than 6 months for the candidate working on a heating or steam engine installation of the class solicited or less than 12 months for the candidate working on a heating or steam engine installation in a class immediately lower to the one solicited. Such reductions are established as follows :

(a) by 2 months for each 45 course hours if the candidate has successfully completed an upgrading course related to the use of stationary engines other than refrigerating apparatus, given in a school recognized by the Ministère de l'Éducation ;

(b) by 1 month for each 45 course hours if the candidate has successfully completed a correspondence course related to the use of stationary engines other than refrigerating apparatus, given in a school recognized by the Ministère de l'Éducation ;

(c) by 12 months if the candidate has successfully completed a secondary programme with an option in stationary engines ;

(d) by 6 months per academic year at the post-secondary level, recognized by the Ministère de l'Éducation, with physical sciences as the major subject matter. In such a case, the candidate is not required to hold a certificate in a lower class ;

(e) by the effective time spent operating new heating installations, setting controls and training stationary enginemen on these new installations as well as designing boiler and mechanical equipment related to their operation.

## *§2. Certificate for refrigerating apparatus*

**50.** To be eligible for the Class B certificate for refrigerating apparatus, the candidate shall fulfill one of the following requirements :

(a) have worked as a stationary engineman on a Class B or Class A refrigerating apparatus installation for at least 12 months ;

(b) have at least 1 year of apprenticeship in the installation, repair, maintenance of refrigerating apparatus and have worked as stationary engineman on a Class B or

Class A refrigerating apparatus installation for at least 6 months ;

(c) hold a 2<sup>nd</sup> class heating and steam engine certificate or a higher class certificate and have completed a 45-hour upgrading course in refrigeration or an equivalent correspondence course, recognized by the Ministère de l'Éducation.

**51.** To be eligible for the Class A certificate for refrigerating apparatus, the candidate shall fulfill one of the following requirements :

(a) hold a Class B certificate for refrigerating apparatus and have worked as a stationary engineman on a refrigerating apparatus installation for at least 36 months and during such period, have been entrusted with the supervision for a work period or have managed, as the chief stationary engineman, a refrigerating apparatus installation for at least 12 months on a Class B refrigerating apparatus installation or have been entrusted with the supervision for a work period for at least 6 months on a class A refrigerating apparatus installation ;

(b) hold a Class B certificate and have worked as a stationary engineman for at least 36 months and at least 24 of these months on a Class A refrigerating apparatus installation ;

(c) hold a Class B certificate and have worked as a stationary engineman on a Class A refrigerating apparatus installation for at least 24 months and during such period, have been entrusted with the supervision for a work period for at least 6 months ;

(d) hold a 1<sup>st</sup> class heating and steam engine certificate and have completed a 45-hour upgrading course in refrigeration, or an equivalent correspondence course, recognized by the Ministère de l'Éducation ;

(e) have successfully completed a secondary programme, option in stationary engines or a similar course at a higher level recognized by the Ministère de l'Éducation and have worked as a stationary engineman for at least 24 months on a Class B refrigerating apparatus installation or at least 12 months on a Class A refrigerating apparatus installation ;

(f) have successfully completed a 3-year course in a school recognized by the Ministère de l'Éducation to teach mechanical technology with a refrigerating option and have worked as a stationary engineman for at least 12 months on a Class B refrigerating apparatus installation or at least 6 months on a Class A refrigerating apparatus installation.

**52.** The minimum work periods provided for in sections 50 and 51 may be reduced but they shall never be less than 6 months for the candidate who works on a refrigerating apparatus installation in the class solicited or less than 12 months for the candidate who works on a refrigerating apparatus installation in a class immediately lower to the one solicited. Such reductions are established as follows :

(a) by 2 months for each 45 course hours if the candidate has successfully completed an upgrading course related to the use of refrigerating apparatus, given in a school recognized by the Ministère de l'Éducation ;

(b) by 1 month for each 45 course hours if the candidate has successfully completed a correspondence course related to the use of refrigerating apparatus, given in a school recognized by the Ministère de l'Éducation ;

(c) by 6 months per academic year at the post-secondary level, recognized by the Ministère de l'Éducation , with physical sciences as the major subject matter. In such a case, it is not necessary for the candidate to hold a certificate in a lower class ;

(d) by the effective time spent operating new refrigerating installation, setting controls and training stationary enginemen on these new installations and designing refrigeration systems and mechanical equipment related to their operation.

### *§3. Increase in capacity*

**53.** In the case of an increase in the total capacity of an installation beyond the maximum corresponding to the class of the chief stationary engineman or of any other stationary enginemen assigned to this installation, they shall request to sit for the examination prescribed in section 29 and obtain a certificate corresponding to the installation capacity.

**54.** The stationary engineman has a 90-day delay after the operation date of the modified installation in order to obtain the required new certificate.

**55.** The stationary engineman may take advantage of the provision stipulated in section 53 only in the case when such increase in capacity raises the installation to the class immediately higher and not beyond it.

## DIVISION VI FEES

**56.** Fees for any examination are 10 \$ notwithstanding the category or class of certificates solicited.

**57.** Fees for any supplemental examination are 10 \$ notwithstanding the category or class of certificates solicited.

**58.** Fees for the issue of a certificate following a successful examination are 10 \$ except when the candidate was holding a lower class certificate of the same category ; his certificate is then exchanged without fees for the duration of its validity.

**59.** Fees for the issue of a certificate without examination, as provided for in section 30 and in section 32, are 20 \$ per class.

**60.** Fees for the renewal of a certificate are 20 \$ per class.

## DIVISION VII TRANSITORY AND FINAL PROVISIONS

### *§1. Capacity of stationary engines installed prior to 1 September 1981*

**61.** In the case of a steam boiler, with the exception of electric boilers, the capacity in kilowatts is established by multiplying by 20 the boiler capacity in HP established in relation to 1,022 m<sup>2</sup> (11 sq. ft.) of heating surface. However, if there is doubt or conflict concerning this method, the board of examiners establishes the capacity according to section 15.

**62.** In the case of an electric boiler, the capacity in kilowatts is established according to section 15.

**63.** In the case of other stationary engines, the capacity in kilowatts is established by multiplying the mechanical HP by 0,746 for a service factor of 1.

### *§2. Other provisions*

**64.** The holder of a 5<sup>th</sup> class heating and steam engine certificate or a Class D or C certificate for refrigerating apparatus, on 1 September 1981, is immediately eligible for the examination leading to a 4<sup>th</sup> class heating and steam engine certificate or to a Class B certificate for refrigerating apparatus as the case may be.

**65.** The candidate who is eligible for the examination pursuant to section 64 may avail himself of paragraph g of section 29 until 1 September 1983, at the latest.

**66.** The holder of a 5<sup>th</sup> class heating and steam engine certificate or of a Class D or C certificate for refrigerating apparatus, on 1 September 1981, has his certificate exchanged for a 4<sup>th</sup> class heating and steam engine certificate or for a Class B certificate for refrigerating apparatus as the case may be ; such certificate is valid only for the installation that the stationary engine man was supervising or operating on 1 September 1981 and provided that the power of the installation is not modified by the addition of new stationary engines.

**67.** Any person who was supervising or operating uncovered pressure vessel installations before 1 September 1981 may avail himself of paragraph g of section 29 until 1 September 1983, at the latest.

**68.** Any stationary engine man who was supervising or operating a stationary engine or an installation which undergoes an increase in its capacity subject only to the new method of establishing capacity as found in this Regulation is entitled to a maximum period of 2 years for obtaining the new required certificate, after 1 September 1981 or after reclassification by the board of examiners according to section 61. He may also avail himself of paragraph g of section 29 during this same maximum period of 2 years.

**69.** Hot-water boilers, thermal liquid boilers, steam generators, high-pressure boilers under 165 sq. ft. of heating surface, low-pressure boilers under 825 sq. ft. of heating surface and refrigerating apparatus of 25 HP and less that are installed before 1 September 1981 are subject to this Regulation from 1 March 1982.

**70.** Notwithstanding section 37, certificates issued before 1 September 1981 are valid and their duration is extended until the holder's next birthday in 1982.

**71.** Section 5 of the Regulations enacted under the Stationary Engine men Act (O.C. 2382 of 7 September 1967) continues to apply to stationary engines subject to this section and installed before 1 September 1981, until 1 September 1982.

**SCHEDULE A**

(s. 1)

**CLASSIFICATION OF REFRIGERANTS**

| Name                              | Formula                                       | Flammable | Explosive | Toxic       | Class |
|-----------------------------------|---|-----------|-----------|-------------|-------|
| <b>Group 1</b>                    |   |           |           |             |       |
| Trichloromonofluoromethane (R-11) | CCl <sub>3</sub> F                            | No        | No        | No          | 1     |
| Dichlorodifluoromethane (R-12)    | CCl <sub>2</sub> F <sub>2</sub>               | No        | No        | No          | 1     |
| Monochlorotrifluoromethane (R-13) | CClF <sub>3</sub>                             | No        | No        | No          | 1     |
| Dichloromonofluoromethane (R-21)  | CHCl <sub>2</sub> F                           | No        | No        | No          | 1     |
| Monochlorodifluoromethane (R-22)  | CHClF <sub>2</sub>                            | No        | No        | No          | 1     |
| Trichlorotrifluoroethane (R-113)  | C <sub>2</sub> Cl <sub>3</sub> F <sub>3</sub> | No        | No        | No          | 1     |
| Dichlorotetrafluoroethane (R-114) | C <sub>2</sub> Cl <sub>2</sub> F <sub>4</sub> | No        | No        | No          | 1     |
| Dichlorodifluoromethane 73,8%     | CCl <sub>2</sub> F <sub>2</sub>               |           |           |             |       |
| Difluoroethane 26,2%              | CH <sub>3</sub> CHF <sub>2</sub>              |           |           |             |       |
| (R-500)                           |   | No        | No        | No          | 1     |
| Carbon dioxide (R-744)            | CO <sub>2</sub>                               | No        | No        | No          | 1     |
| Methylene chloride (R-30)         | CH <sub>2</sub> Cl <sub>2</sub>               | No        | No        | No          | 1     |
| Monochlorodifluoromethane 48,8%   | CHClF <sub>2</sub>                            |           |           |             |       |
| Monochloropentafluoroethane 51,2% | CClF <sub>2</sub> CF <sub>3</sub>             |           |           |             |       |
| (R-502)                           |   | No        | No        | No          | 1     |
| Trifluoromethane 40,1%            | CHF <sub>3</sub>                              |           |           |             |       |
| Monochlorotrifluoromethane 59,9%  | CClF <sub>3</sub>                             |           |           |             |       |
| (R-503)                           |   | No        | No        | No          | 1     |
| <b>Group 2</b>                    |   |           |           |             |       |
| Methylchloride (R-40)             | CH <sub>3</sub> Cl                            | Yes       | Yes       | No          | 2     |
| Ethylchloride (R-160)             | CH <sub>3</sub> CH <sub>2</sub> Cl            | Yes       | Yes       | Anaesthetic | 2     |
| Methyl formate (R-611)            | HC00CH <sub>3</sub>                           | Yes       | Yes       | No          | 2     |
| Ammonia (R-717)                   | NH <sub>3</sub>                               | Yes       | With oil  | Yes         | 2     |
| Sulphur dioxide (R-764)           | SO <sub>2</sub>                               | No        | No        | Yes         | 2     |
| <b>Group 3</b>                    |   |           |           |             |       |
| Ethane                            | C <sub>2</sub> H <sub>6</sub>                 | Yes       | Yes       | No          | 3     |
| Propane                           | C <sub>3</sub> H <sub>8</sub>                 | Yes       | Yes       | No          | 3     |
| Butane                            | C <sub>4</sub> H <sub>10</sub>                | Yes       | Yes       | No          | 3     |
| Isobutane                         | CH(CH <sub>3</sub> ) <sub>3</sub>             | Yes       | Yes       | No          | 3     |
| Ethylene                          | C <sub>2</sub> H <sub>4</sub>                 | Yes       | Yes       | No          | 3     |

## SCHEDULE B

(s. 11)

## REMOTE CONTROLS

| Stationary<br>Engines      | Measure Instrument<br>and<br>Control<br>Apparatus |                 |                  |  |                                    |  |                                    |                                 |                                   |   |   |                   |  |            |  |   |
|----------------------------|---|-----------------|------------------|--|------------------------------------|--|------------------------------------|---------------------------------|-----------------------------------|---|---|-------------------|--|------------|--|---|
|                            | Water level indicator                             | Low-water alarm | High-water alarm | Pressure, steam or<br>hot water indicators | Heavy oil temperature<br>indicator | Fuel atomization<br>pressure indicator | Water intake<br>pressure indicator | Intake pump on/off<br>indicator | Energy source on/off<br>indicator | On/off indicator or differential pressure<br>indicator for draft fans | Flame detector<br>operation indicator** | Emergency<br>stop | Hot water or thermal liquid<br>temperature indicator | Flow-meter | Bearing temperature indicator or<br>lubricating oil pressure indicator | Compressor lift and<br>suction pressure indicator |
| Steam boilers              | X   | X               | X                | X  | X                                  | X                                      | X                                  | X                               | X                                 | X   | X                                       | X                 |  |            |  |   |
| Electric steam boilers     | X   | X               | X                | X  |                                    |  | X                                  | X                               | X                                 |   |   | X                 |  |            |  |   |
| Hot-water boilers          |   | X               |                  | X  | X                                  | X                                      | X                                  | X*                              | X                                 | X   | X                                       | X                 | X  |            |  |   |
| Electric hot-water boilers |   | X               |                  | X  |                                    |  | X                                  |                                 | X                                 |   |   | X                 | X  |            |  |   |
| Coiled tube boilers        | X   | X               | X                | X  | X                                  | X                                      | X                                  | X                               | X                                 | X   | X                                       | X                 |  |            |  |   |
| Thermal liquid boilers     |   | X               |                  |  | X                                  | X                                      |                                    | X                               | X                                 | X   | X                                       | X                 | X  | X          |  |   |
| Steam generators           | X   | X               | X                | X  |                                    |  | X                                  | X                               |                                   |   |   | X                 |  |            |  |   |
| Refrigerating apparatus    |   |                 |                  |  |                                    |  |                                    |                                 | X                                 |   |   | X                 |  |            | X  | X   |

\* Applicable to high-temperature and high-pressure hot-water boilers.

\*\* In the case of burners in continuous operation, gas pilot flames for oil burners, minimum flow controls for gas or oil burners and release devices for gas low-pressure may replace flame detectors.

**SCHEDULE C**

(ss. 8, 9, 20, 22, 25 and 26)

**TYPES OF SUPERVISION**

| <b>Stationary Engines</b>                        |            | <b>Maximum capacity of installation in kW</b> |                             |                                   |                               |
|--|------------|---|-----------------------------|-----------------------------------|-------------------------------|
| <b>Types of installation</b>                     |            | <b>Conditional supervision</b>                | <b>Periodic supervision</b> | <b>Non-continuous supervision</b> | <b>Continuous supervision</b> |
| High-pressure boilers (steam or hot water)       | Smoke tube | 300   | 3 000                       | 12 000                            | Over 12 000                   |
|  | Water tube | 450   | 4 500                       | 18 000                            | Over 18 000                   |
|  | Electric   | 600   | 12 000                      | 24 000                            | Over 24 000                   |
|  | coil       | 600   | 12 000                      | 24 000                            | Over 24 000                   |
| Low-pressure steam boilers                       | Smoke tube | 600   | 6 000                       | 24 000                            | Over 24 000                   |
|  | Water tube | 900   | 9 000                       | 36 000                            | Over 36 000                   |
|  | Electric   | 1 200   | 24 000                      | 48 000                            | Over 48 000                   |
|  | coil       | 1 200   | 24 000                      | 48 000                            | Over 48 000                   |
| Hot-water low-pressure boilers                   |            | 2 000   | 30 000                      | 120 000                           | Over 120 000                  |
| Thermal liquid boilers                           |            | 2 000   | 30 000                      | 120 000                           | Over 120 000                  |
| High-pressure steam generators                   |            | 10 000  | 60 000                      | 240 000                           | Over 240 000                  |
| High-pressure refrigerating apparatus Gr. 2 or 3 |            | 50  | 300                         | 600                               | Over 600                      |
| High-pressure refrigerating apparatus Gr. 1      |            | 200   | 600                         | 1 200                             | Over 1 200                    |
| Low-pressure refrigerating apparatus Gr. 1       |            | 400   | 1 200                       | Over 1 200                        |                               |
| Steam engines and turbines                       |            | 250   | Over 250                    |                                   |                               |



**SCHEDULE D**

(ss. 40, 41 and 43)

**CLASSIFICATION OF INSTALLATIONS**

| Type<br>of installation                     | Maximum Total Capacity in kW |         |         |         |                            |         |
|---|------------------------------|---------|---------|---------|----------------------------|---------|
|   | Heating and<br>Steam Engines |         |         |         | Refrigerating<br>apparatus |         |
|   | Class 4                      | Class 3 | Class 2 | Class 1 | Class B                    | Class A |
| High-pressure<br>boilers                    | 6 000                        | 12 000  | 20 000  | All     |                            |         |
| Low-pressure<br>steam boilers               | 6 000                        | 12 000  | 20 000  | All     |                            |         |
| High or low pressure<br>coiled tube boilers | All                          |         |         |         |                            |         |
| Low-pressure<br>hot water boilers           | All                          |         |         |         |                            |         |
| Thermal liquid<br>boilers                   | All                          |         |         |         |                            |         |
| High-pressure steam<br>generators           | All                          |         |         |         |                            |         |
| Steam engines<br>and turbines               | All                          |         |         |         |                            |         |
| Refrigerating Apparatus<br>Group 2 or 3     |                              |         |         |         | 250                        | All     |
| Refrigerating Apparatus<br>Group 1          |                              |         |         |         | 900                        | All     |



c. M-6, r.2

**Regulation respecting the amount of the  
costs of the prior notice of offence  
provided under the Stationary Enginemen  
Act**

Stationary Enginemen Act  
(R.S.Q., c. M-6, s. 17)

**1.** The amount of the costs of the prior notice of offence provided under section 17 of the Stationary Enginemen Act (R.S.Q., c. M-6) is established at 2 \$.



c. M-8, r.1

## **Regulation respecting admission to the practice of veterinary medicine**

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26)

**1.** The examinations for admission to the practice of veterinary medicine shall be supervised by the Bureau.

**2.** Every candidate for the practice of veterinary medicine who wishes to sit for an examination must send the secretary of the Ordre des médecins vétérinaires du Québec (Order) a written notice of at least 2 months.

**3.** Such notice must :

(a) include the candidate's given names and surname as they appear in his birth certificate ;

(b) be accompanied by a birth certificate and a recent photograph ;

(c) name the school which the candidate studied veterinary medicine ; a certificate from such school or from the university to which it belongs, certifying that the candidate holds a doctor's degree in veterinary medicine or its equivalent, must accompany the notice ;

(d) be sent with the fees determined by the Bureau.

**4.** Before such examination the committee of examiners may require a certificate of good character from the candidate.

**5.** The committee of examiners must prepare the examination questions, supervise the examination, correct the examination and evaluate the results as regards the qualifications of the candidates to be admitted to practice. It may delegate its powers to its members for carrying out the first 3 items only.

**6.** The decision of the committee of examiners respecting the candidate's qualification to practice shall be submitted for approval by the Bureau.

**7.** The secretary of the Order shall act as executive secretary to the committee of examiners.

**8.** Examinations for admission to practice shall be held twice a year, at least 6 months apart, on dates fixed by resolution of the Bureau.

**9.** The committee of examiners may group subjects and require oral or written examinations or both if it deems it expedient.

**10.** The secretary shall prepare the report of such examination immediately, sign it after having it signed by the president and forward it to the Bureau.

**11.** If it is stated in such report that the candidate has the necessary knowledge, qualifications and qualities and if he proves that he has complied in every respect with the Act and the by-laws, the Bureau shall grant him a licence as member of the Order.

**12.** Such licence, granted under the seal of the Order, shall entitle its holder to practice veterinary medicine in Québec once he has taken the oath of office.

**13.** Such oath shall be administered by the president or secretary and the administration of such oath must be mentioned on the roll.

**14.** Any veterinary surgeon who is not entered on the roll of the Order for a period of more than 2 years and is qualified to request that his name be entered in such register may be so registered again only after passing an examination before the committee of examiners.

**15.** Such veterinary surgeon must notify the secretary of the Order of his intention to be registered again.

**16.** Upon a favourable report from the committee of examiners and upon payment of his dues for the current year, his application shall be forwarded by the secretary to the president of the Order and his name shall be entered again on the roll by the secretary if the Bureau does not object.

**17.** Section 14 does not apply to veterinary surgeons who are continuing their studies and those who reside in another province and are members of the veterinary association of that province.

**18.** This Regulation remains in force until 1 January 1984.



c. M-8, r.2

## **Regulation respecting the business of the Bureau and general meetings of the Ordre des médecins vétérinaires du Québec**

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, ss. 93 and 94)

### **DIVISION I GENERAL PROVISION**

**1.01.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II SWEARING IN OF DIRECTORS**

**2.01.** At the first meeting of the Bureau held immediately after a director has taken office, the first item on the agenda must be the swearing in of the new director. The latter shall take the oath or affirmation of discretion prescribed in Schedule 1.

### **DIVISION III BUREAU**

**3.01.** At the first meeting of the Bureau after the annual general meeting of the members of the Ordre des médecins vétérinaires du Québec (Order), the elected members of the Bureau must confer upon 2 of the 3 elected members whom they have designated from among themselves to be part of the administrative committee, the titles of first and second vice-president.

These titles entail no responsibilities other than those stipulated in this Regulation.

**3.02.** The administrative committee shall fix the place, date and hour of regular meetings of the Bureau.

**3.03.** The secretary shall forward to each director, at least 7 days before a regular meeting of the Bureau, a notice indicating the place, date and hour of the meeting as well as a summary of the agenda.

**3.04.** An extraordinary meeting of the Bureau may be convened provided that :

(a) all the directors are notified thereof by telephone or telegram at least 2 days prior to the meeting ; and

(b) all the directors absent at that meeting acknowledge that they have been convened in accordance with paragraph a.

**3.05.** Notwithstanding sections 3.02 and 3.04, a meeting of the Bureau shall be deemed to be regularly held if all the members of the Bureau are present and waive the notice of convocation.

**3.06.** As soon as there is a quorum, the president or, in his absence, the first vice-president, or in the absence of both, the second vice-president shall take the chair and call the directors to order.

**3.07.** Where the president is absent or where, being present, he wishes to leave the chair, the first vice-president, or, in his absence, the second vice-president shall replace him until his arrival or return.

**3.08.** In order to be considered, a proposal must be seconded.

A director may propose an amendment to a proposal. A director may also propose a sub-amendment. In such case, the vote shall be taken first on the sub-amendment, then on the amendment and finally on the leading proposal.

**3.09.** The vote shall be taken by a show of hands except where the president requires a roll call vote. A secret vote may be requested by resolution. In such case, the president shall give the directives for carrying out such order without there being any discussion with respect to the secret nature of the vote.

**3.10.** The Bureau may sit *in camera* on any item when the majority of the members present are in favour of such a measure. In this case, only the directors and the persons authorized by the Bureau may remain in the room.

**3.11.** In settling any item of procedure not covered by this Regulation, automatic reference shall be made to the Professional Code (R.S.Q., c. C-26) or *Procédure des assemblées délibérantes* by Victor Morin (1969 edition), which shall apply *mutatis mutandis*.

#### **DIVISION IV ADMINISTRATIVE COMMITTEE**

**4.01.** The administrative committee of the Order is composed of the following directors : the president or the Order, the first and second vice-presidents, a director who is elected and a director who is appointed.

**4.02.** The secretary of the Order shall act as secretary of the administrative committee and shall not have the right to vote.

**4.03.** A regular meeting of the administrative committee shall be convened by means of a written notice sent at least 7 days prior to the date of the meeting.

**4.04.** An extraordinary meeting of the administrative committee shall be convened provided that :

(a) all the members of the administrative committee are notified by telephone or telegram at least 2 days prior to the meeting ; and

(b) all members of the administrative committee absent at that meeting acknowledge that they have been convened in accordance with paragraph a.

**4.05.** Notwithstanding sections 4.03 and 4.04, a meeting of the administrative committee shall be deemed to the regularly held if all the members of the administrative committee are present and waive the notice of convocation.

**4.06.** As soon as there is a quorum, the president or, in his absence, the first vice-president or, in the absence of both, the second vice-president shall take the chair and call the members of the administrative committee to order.

**4.07.** The decisions shall be taken by majority vote of the members present ; in the case of tie-vote, the chairman of the meeting shall have a casting-vote.

**4.08.** Subject to this Regulation, the administrative committee may exercise all the powers assigned to the Bureau by the Professional Code and the Veterinary Surgeons Act (R.S.Q., c. M-8), except the powers that the Bureau must exercise by regulation.

Notwithstanding the first paragraph, the general secretary and, where applicable, his assistant are responsible to the Bureau.

**4.09.** In addition to the expenses provided for in the budget, the administrative committee may authorize any expense not exceeding 1 500 \$.

#### **DIVISION V GENERAL MEETINGS**

**5.01.** Annual general or special meetings shall be held on the date and at the place and hour determined by the Bureau.

**5.02.** The quorum for annual general or social meetings shall be 30 members.

**5.03.** The president of the Order or his substitute shall preside over the annual general or special meetings.

**5.04.** The vote shall be taken by a show of hands. In the case of a tie-vote, the chairman of the meeting shall have a casting-vote.

#### **DIVISION VI REMUNERATION OF DIRECTORS**

**6.01.** A director shall receive, for each meeting of the Bureau he attends, the same indemnities as those fixed for the members of the committees of the Order.

#### **DIVISION VII MISCELLANEOUS PROVISIONS**

**7.01.** The corporate seat of the Order is situated in the region of Montreal within the meaning of the Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des médecins vétérinaires du Québec (c. M-8, r.13), at the address indicated by resolution of the Bureau.

**7.02.** The seal of the Order shall contain in the middle, the year of incorporation (1902) and the initials of the Ordre des médecins vétérinaires (OMV) ; on the circumference, Ordre des médecins vétérinaires du Québec.

**7.03.** The general secretary shall draw up and sign the minutes of each meeting of the Bureau or of the administrative committee as well those of the general meeting.

The minutes shall be accepted by a resolution passed during the sitting or at a subsequent sitting. The person presiding over the meeting in question shall sign the minutes.

The secretary is dispensed from reading the minutes before their adoption provided he has forwarded a copy thereof to each member at the same time as the notice of convocation and it has not been otherwise decided by the Bureau, the administrative committee or the general meeting, as the case may be.

**SCHEDULE 1**

(s. 2.01)

**OATH OR AFFIRMATION OF DISCRETION**

I .....  
 swear (or solemnly affirm) that I will not reveal or make  
 known, without being authorized therefor by law or by the  
 Bureau, anything whatsoever of which I have taken cogni-  
 zance in the performance of my duties of director, with the  
 exception of the resolutions or regulations duly passed or  
 made by the Bureau.

.....  
 (Signature)

Sworn to before me,

at .....

this .....

.....  
 (Signature)



c. M-8, r.3

## Regulation respecting professional liability insurance for veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL

**1.01.** In this Regulation, unless the context indicates otherwise, the following terms mean :

- (a) “Order” : the Ordre des médecins vétérinaires du Québec ;
- (b) “veterinary surgeon” : every person entered on the roll of the Order ;
- (c) “committee” : the committee on the examination of insurance contracts ;
- (d) “secretary” : the secretary of the Order.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II COMMITTEE

**2.01.** The Bureau shall annually appoint the 3 members of the committee and designate a chairman from among them.

**2.02.** The committee shall hold its sittings on the dates and at the hours and places determined by its chairman. The quorum of the committee is 2 members.

**2.03.** The committee shall verify, particularly through study of the proofs of insurance provided in section 3.05, whether each veterinary surgeon who practises on his own account or for the account of another veterinary surgeon or a partnership of veterinary surgeons complies with the obligation provided in section 3.01 and shall report thereon to the Bureau.

**2.04.** The committee shall make the recommendations it deems appropriate to the Bureau and submit an annual report to it on its activities.

### DIVISION III LIABILITY INSURANCE

**3.01.** A veterinary surgeon who practises on his own account or for the account of another veterinary surgeon or a partnership of veterinary surgeons must make an insurance contract establishing a guarantee against any liability he may incur resulting from fault or negligence committed in the practice of his profession.

**3.02.** The insurance contract must provide that :

- (a) the minimum amount of the guarantee is 100 000 \$ per claim and 300 000 \$ for the aggregate of the claims covered during the period of the guarantee ;
- (b) the insurer undertakes to pay on behalf of the insured, within the limits of the guarantee, any amount that the insured may legally be held to pay to a third party as damages in respect of any claim made during the period covered by the guarantee and resulting from professional services rendered or that should have been rendered by the insured or his staff in the performance of their duties ;
- (c) the guarantee covers services rendered, or the omission to render services, prior to the coming into force of the insurance contract up to the expiry of the period of the guarantee ;
- (d) where the insured voluntarily ceases to practise his profession or dies, the insurer undertakes to sign an insurance contract with the insured or his legal heirs in which the guarantee covers services rendered, or the omission to render services, by the insured or his staff in the performance of their duties prior to the coming into force of such contract ;
- (e) the insurer undertakes to assume the facts and cause of the insured and to assume his defence in any suit brought against him before any court of civil jurisdiction ; the cost and expenses incurred in suits brought against the insured, including those of the defence and interest payable upon judgment, are the responsibility of the insurer in addition to the amounts provided in paragraph a.

**3.03.** The exclusions generally admissible in professional liability insurance may be provided in the insurance contract. However, an exclusion respecting acts commit-



ted under the influence of narcotics, soporifics, drugs or alcohol cannot be held to apply to a third party contemplated in paragraph *b* of section 3.02 to whom the insurer is legally bound to pay damages.

**3.04.** Where the Order has contracted a liability insurance policy in conformity with this Division for the whole or a part of its members, a veterinary surgeon may, for the purposes of section 3.01, join such group insurance policy.

An insurance certificate must be issued to each veterinary surgeon who joins the insurance policy contracted by the Order and a copy of the said insurance policy must be given to him upon his written request therefor.

**3.05.** Except where he is insured pursuant to section 3.04, a veterinary surgeon who practises on his own account or for the account of another veterinary surgeon or for a partnership of veterinary surgeons must furnish the secretary, before 1 April of each year, with proof that he holds an insurance policy in force for a period of 12 months from the said date and that it is in conformity with this Regulation. However, where a veterinary surgeon who practises on his own account or for the account of another veterinary surgeon or for a partnership of veterinary surgeons is entered or re-entered on the roll on a date other than 1 April, he must furnish the secretary with proof that he holds an insurance policy in force at least until the following 1 April and that it is in conformity with this Regulation.



c. M-8, r.4

## Code of ethics of veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 87 of the Professional Code (R.S.Q., c. C-26).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

**2.01.** The veterinary surgeon must support every measure likely to improve the quality and availability of professional services in the field in which he practises.

**2.02.** In the practice of his profession, the veterinary surgeon must bear in mind the general effect which his professional opinions, research and work may have on society.

**2.03.** The veterinary surgeon must promote the measures of education and information in the field in which he practises. He must also, in the practice of his profession, perform the necessary acts to ensure such education and information.

**2.04.** In the performance of his professional activities, the veterinary surgeon must be fully conscious of his own responsibility.

**2.05.** A veterinary surgeon must refuse to support a colleague who derogates from the requirements of professional ethics.

### DIVISION III DUTIES AND OBLIGATIONS TOWARDS CLIENTS

#### *§1. General provisions*

**3.01.01.** Before accepting a mandate, the veterinary surgeon must take into consideration the limits of his knowledge and the means at his disposal.

**3.01.02.** The veterinary surgeon must at all time acknowledge the right of the client to consult another veterinary surgeon, a member of another professional corporation or another competent person.

**3.01.03.** The veterinary surgeon must not practise under conditions or in situations likely to impair the quality of his services.

**3.01.04.** The veterinary surgeon must seek to establish a relationship of mutual trust between himself and his client.

#### *§2. Integrity*

**3.02.01.** The veterinary surgeon must carry out his professional duties with integrity.

**3.02.02.** The veterinary surgeon must avoid any false representation with respect to his level of competence or to the efficiency of his own services and of those generally provided by the members of his profession. If the good of the animal so requires, he must, upon the authorization of his client, consult a colleague, a member of another professional corporation or another competent person, or send his client to one of these persons.

**3.02.03.** The veterinary surgeon must inform his client as soon as possible of the eventual cost of the operation, the extent and terms and conditions of the mandate which the latter granted him and must obtain his agreement in this respect.

**3.02.04.** The veterinary surgeon must reveal to his client in a complete and objective manner, the nature and scope of the problem which, in his opinion, results from the aggregate facts brought to his attention.

**3.02.05.** The veterinary surgeon must not express his opinion or give contradictory or incomplete advice. For

such purpose, he must try to know all the facts before giving an opinion or advice.

**3.02.06.** The veterinary surgeon must immediately inform his client of any detrimental error which cannot be easily rectified committed by him while rendering a professional service to that client.

### *§3. Availability and diligence*

**3.03.01.** In the practice of his profession, the veterinary surgeon must display reasonable availability and diligence.

**3.03.02.** In addition to opinions and advice, the veterinary surgeon must provide his client with the explanations necessary for the understanding and evaluation of the services he provides him.

**3.03.03.** The veterinary surgeon must give an accounting to his client when the latter so requires.

**3.03.04.** The veterinary surgeon must be objective and impartial when persons other than his clients ask him for information.

**3.03.05.** Unless he has sound and reasonable grounds, therefore, a veterinary surgeon shall not cease to act for the account of a client. The following shall, in particular, constitute just and reasonable grounds :

- (a) loss of the client's confidence ;
- (b) the fact that the veterinary surgeon is in a situation of conflict of interest or in such a situation where his professional independence could be called in question ;
- (c) inducement by the client to perform illegal, unfair or fraudulent acts.

**3.03.06.** Before he ceases to exercise his functions for the account of a client, the veterinary surgeon must forward an advance notice of withdrawal within a reasonable time and ensure that such termination of service is not prejudicial to his client.

### *§4. Liability*

**3.04.01.** The veterinary surgeon must, in the practice of his profession, completely bind his personal civil liability. He is thus prohibited from entering in a contract of professional services a clause directly or indirectly excluding, in whole or in part, the said liability.

### *§5. Independence and impartiality*

**3.05.01.** The veterinary surgeon must subordinate his personal interest of that of his client.

**3.05.02.** The veterinary surgeon must ignore any intervention by a third party which could have an effect on the performance of his professional duties to the detriment of his client.

**3.05.03.** The veterinary surgeon must, at all times, safeguard his professional independence and avoid any situation in which he would be in conflict of interest.

**3.05.04.** As soon as he ascertains that he is in a situation of conflict of interest, the veterinary surgeon must notify his client thereof and ask him for authorization to continue his mandate.

**3.05.05.** A veterinary surgeon must refrain from sharing his fees with a person who is not a member of the Ordre des médecins vétérinaires du Québec (Order) or from remitting such fees to him.

**3.05.06.** A veterinary surgeon may share his fees with a colleague only to the extent that such sharing corresponds to a distribution of services and responsibility.

**3.05.07.** Subject to the remuneration to which he is entitled, a veterinary surgeon shall refrain from paying or receiving any benefit, rebate or commission related to the practice of his profession.

**3.05.08.** For a service given, the veterinary surgeon must only accept fees from a single source, unless explicitly agreed upon otherwise among all the parties concerned. He must accept the payment of these fees only from his client or representative.

**3.05.09.** The veterinary surgeon must generally act, in the same matter, for only one of the parties in question. If his professional duties require that he act otherwise, the veterinary surgeon must specify the nature of his responsibilities and must keep all the interested parties informed that he will cease to act if the situation becomes irreconcilable with his duty of impartiality.

### *§6. Professional secrecy*

**3.06.01.** The veterinary surgeon must respect the secrecy of confidential information obtained in the practice of his profession.

**3.06.02.** The veterinary surgeon shall be released from professional secrecy only with the authorization of his client or when so ordered by law.

**3.06.03.** When a veterinary surgeon asks a client to give him confidential information or when he allows such information to be given to him, he must ensure that the client is fully aware of the purpose of the interview and of the various uses which can be made of such information.

**3.06.04.** The veterinary surgeon must not disclose the request for his services by a person when such fact is liable to be detrimental to that person.

**3.06.05.** The veterinary surgeon must avoid indiscreet conversations concerning a client and the services rendered him.

**3.06.06.** The veterinary surgeon shall not make use of confidential information which may be prejudicial to a client or with a view to obtaining, directly or indirectly, a benefit for himself or for another person.

#### *§7. Accessibility of records*

**3.07.01.** The veterinary surgeon must respect the right of his client to take cognizance of the documents which concern him in every record made in this respect and to obtain a copy of such documents.

#### *§8. Determination and payment of fees*

**3.08.01.** The veterinary surgeon must request and accept fair and reasonable fees.

**3.08.02.** The fees shall be fair and reasonable if they are justified by circumstances and are in proportion to the services rendered. The veterinary surgeon must, in particular, take account of the following factors when fixing his fees :

(a) the time given to the carrying out of the professional service ;

(b) the difficulty and magnitude of the service ;

(c) the performance of unusual services or services requiring exceptional competence or speed.

**3.08.03.** The veterinary surgeon must provide his client with all the explanations required for the understanding of his statement of fees and for the terms and conditions of payment.

**3.08.04.** The veterinary surgeon must refrain from demanding advance payment for his services ; he may, however, require an advance on anticipated costs and expenses. He must, in addition, notify his client of the approximate cost of his services.

**3.08.05.** The veterinary surgeon may collect interest on outstanding accounts only after having duly notified his client. The interest thus demanded must be at a reasonable rate.

**3.08.06.** Before having recourse to legal proceedings, the veterinary surgeon must have exhausted all the other means at his disposal to obtain payment of his fees.

**3.08.07.** The veterinary surgeon must only sell his accounts to a colleague.

**3.08.08.** When a veterinary surgeon appoints another person to collect his fees, he must ensure that the latter is accustomed to act with tact and moderation.

### **DIVISION IV DUTIES AND OBLIGATION TOWARDS THE PROFESSION**

#### *§1. Derogatory acts*

**4.01.01.** For the purposes of section 4.01.02, the word "medication" includes a drug or a poison.

**4.01.02.** In addition to the derogatory acts mentioned in sections 57 and 58 of the Professional Code (R.S.Q., c. C-26), the following are derogatory to the dignity of the profession :

(a) that a veterinary surgeon require, offer, accept or agree to accept a sum of money or any benefit for the purpose of contributing to have a proceeding or decision of the Order adopted or rejected ;

(b) that he try to mislead the competent authorities on the eligibility of a person wishing to become a member of the Order ;

(c) that he not bring to the attention of the competent authorities of the Order a case of illegal practice of the profession of which he is aware ;

(d) assisting a person to illegally practise the profession ;

(e) that he induce someone in a pressing or repeated manner to ask for his professional services ;

(f) that he not respect, without sufficient reason, the hours of service advertised ;

(g) that he sell, give, administer or distribute medications whose date of use indicated by the manufacturer has expired ;

(h) that he sell, give, administer or distribute medication which has already been sold, given or distributed and which was returned to him, whether such medication was used or not ;

(i) that he purchase or produce, in any manner whatsoever, a sample for purposes of resale ;

(j) the fact of not informing the client on the nature of a medication if it represents a danger for public health ;

(k) that he lend his name to a person for the purpose of allowing him to recommend or promote the sale, distribution or employment of medications or instruments used in the practice of veterinary surgery, or that he recommend or promote a treatment ;

(l) that he allow medical or surgical acts to be accomplished within his practice without professional control or supervision ;

(m) that a veterinary surgeon provide or allow a person for whom he is responsible to provide receipts or other documents used to falsely indicate that a medication was sold upon prescription, or that a service was rendered ;

(n) that he not notify the client of his intention of doing away with an animal which such client entrusted to him ;

(o) that he communicate with the plaintiff without the written and prior permission of the trustee or his assistant when he is informed that an investigation into his conduct or his professional competence is to be made, or when he has received the service of a complaint against him.

## *§2. Relations with the Order and colleagues*

**4.02.01.** The veterinary surgeon whose participation in a council for the arbitration of accounts, a committee on discipline or a professional inspection committee is requested by the Order must accept that duty unless he has exceptional grounds for refusing.

**4.02.02.** The veterinary surgeon must, as soon as possible, answer all correspondence addressed to him by the syndic of the Order, investigators or the members of the professional inspection committee.

**4.02.03.** The veterinary surgeon must not abuse a colleague's good faith or be guilty of breach of trust or disloyal practices towards him.

**4.02.04.** The veterinary surgeon consulted by a colleague must provide the latter with his opinion and recommendations as soon as possible.

**4.02.05.** The veterinary surgeon consulted must not communicate again with the client without the authorization of his colleague.

**4.02.06.** The veterinary surgeon called upon to collaborate with a colleague must maintain his professional independence. If he is given a task contrary to his conscience or principles, he may ask to be dispensed therefrom.

## *§3. Contribution to the advancement of the profession*

**4.03.01.** The veterinary surgeon must, as far as he is able, contribute to the development of his profession through the exchange of his knowledge and experience with his colleagues and students, and his participation in courses and continuing training periods.

## **DIVISION V DUTIES AND OBLIGATIONS TOWARDS ANIMALS**

**5.01.** The veterinary surgeon must take the necessary care of the animals given into his custody by a client and may not lend or use the latter for purposes other than those for which they were entrusted to him.

**5.02.** The veterinary surgeon must refuse to perform any operation which could endanger the good of the animals or which, in his opinion, means useless suffering.

**5.03.** The veterinary surgeon must report to a recognized society for the protection of animals or to the representatives of justice when he notices, while performing his professional duties, that an animal has been the victim of mis-treatment.



c. M-8, r.5

## Regulation respecting the committee on training in veterinary medicine

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 184)

### DIVISION I GENERAL PROVISION

**1.01.** In this Regulation, unless the context indicates otherwise, the expression "institution representative" means the person appointed by the Université de Montréal, to co-ordinate the setting up and working of the committees established by the Government under subparagraph *b* of the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26).

### DIVISION II SETTING UP OF COMMITTEE

**2.01.** A committee shall be set up composed as follows :

- (a) 2 representatives of the Ordre des médecins vétérinaires du Québec, appointed by the Bureau ;
- (b) 4 representatives of the Faculté de médecine vétérinaire de l'Université de Montréal designated by the latter's institution representative ;
- (c) 4 students appointed by the students in veterinary medicine of Québec : 1 representative is designated for each of the 4 years.

### DIVISION III MANDATE OF COMMITTEE

**3.01.** The mandate of the committee is to submit to the bodies or groups represented on the committee, as well as to the Office des professions du Québec, the Conference of Rectors and Principals of the universities of Québec, the comité des programmes du Ministère de l'Éducation and the Conseil des universités and to the institution representative of the Université de Montréal, its recommendations on the following matters :

- (a) the study programmes in veterinary medicine ;
- (b) the examinations and other modes of evaluation ;

- (c) the professional training periods ;
- (d) the professional examinations ;
- (e) continuing training.

**3.02.** The term of office of the members of the committee is one year ; it may be renewed.

### DIVISION IV COMMITTEE PROCEDURE

**4.01.** Each member of the committee is entitled to vote.

**4.02.** The members of the committee shall choose a chairman from among themselves.

**4.03.** The secretariat of the committee shall be the responsibility of the Ordre des médecins vétérinaires du Québec.

**4.04.** The chairman shall fix the date and hour of the meetings of the committee, convene the meetings and preside over them.

**4.05.** The quorum of the committee is 6 members.

**4.06.** The secretary shall draw up the minutes of each meeting of the committee and send a copy thereof to the bodies, groups and persons referred to in section 3.01.

**4.07.** The recommendations of the committee are made by majority vote ; in the case of a tie-vote, the chairman shall cast an additional vote.

**4.08.** The recommendations shall not bind the bodies or groups represented on the committee.

**4.09.** The recommendations that are not accepted by the bodies or groups represented on the committee shall be returned to the latter for review.

**4.10.** The committee must hold at least one meeting a year.

O.C. 1961-77, (1977) 109 O.G. II, 3599



c. M-8, r.6

## Regulation respecting the records of a veterinary surgeon who ceases to practise

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 91 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Order” : the Ordre des médecins vétérinaires du Québec ;
- (b) “secretary” : the secretary of the Order ;
- (c) “veterinary surgeon” : every person who is entered on the roll of the Order ;
- (d) “records” : the records, books and registers that a veterinary surgeon must keep in the practice of veterinary medicine ;
- (e) “transferee” : a veterinary surgeon to whom are transferred the records of a veterinary surgeon upon a permanent cessation of practice ;
- (f) “provisional custodian” : the veterinary surgeon to whom are entrusted the records of a veterinary surgeon during temporary cessation of practice.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.04.** Nothing in this Regulation shall be interpreted as excluding the use of data processing or any other technique for the preservation of records.

**1.05.** In the case of a veterinary surgeon who is a member or an employee of a partnership of veterinary surgeons or an employee of a physical or moral person, this Regulation shall not apply to the records of such partnership or employer used by such veterinary surgeon in the practice of veterinary medicine. This Regulation shall, however,

apply when all the partners of a partnership of veterinary surgeons cease to practise.

**1.06.** An agreement respecting the transfer or provisional custody of the records of a veterinary surgeon who ceases to practise must be certified in writing and sent to the secretary.

### DIVISION II PERMANENT CESSATION OF PRACTICE

**2.01.** Subject to sections 2.02 and 2.03, where a veterinary surgeon ceases permanently to practise veterinary medicine, he must, not later than 15 days prior to the date fixed for the cessation of practice :

- (a) if he has found, a transferee, notify the secretary, by registered or certified mail, that he will cease to practise his profession effective from such date, and give him the name, address and telephone number of the transferee ; or
- (b) if he has not found a transferee, inform the secretary thereof by registered or certified mail and notify him that he will give him custody of his records on the date fixed for the cessation of his practice.

**2.02.** Where a veterinary surgeon ceases to practise veterinary medicine as a result of his being permanently struck off the roll, the secretary must ensure that the veterinary surgeon who is struck off find a transferee within 60 days of the final decision regarding the striking off.

If a transferee has not been found upon the expiry of that period, the records of the veterinary surgeon who has been struck off shall be entrusted to the secretary.

**2.03.** Upon the death of a veterinary surgeon, the secretary must, as soon as he is notified thereof, ensure that the assigns of the deceased veterinary surgeon find a transferee as quickly as possible.

**2.04.** The transferee or the secretary, as the case may be, must, within 30 days following the date on which he takes possession of the records of a veterinary surgeon who ceases permanently to practise, cause to be published twice, at an interval of 10 days, in at least one French language daily newspaper and, where applicable, in at least one English language daily newspaper circulated in the region in which that veterinary surgeon practised veterinary medicine, a public advertisement indicating his address,

telephone number and office hours and specifying that he is in possession of that veterinary surgeon's records.

The transferee must send to the secretary a copy of the advertisement prescribed in this section.

**2.05.** The transferee or the secretary, as the case may be, must respect the right of a person to take cognizance of the documents concerning him in any record made in his regard and to obtain copies of such documents. The fees for the obtainment of such copies shall be paid by the person who makes the request.

**2.06.** Where the secretary has custody of the records of a veterinary surgeon who has ceased permanently to practice veterinary medicine, he may at any time, after consulting that veterinary surgeon, entrust the records to a transferee.

**2.07.** While he has custody of the records of a veterinary surgeon who has ceased permanently to practise veterinary medicine, the secretary must take the necessary preservation measures in order to safeguard the interest of that veterinary surgeon's patients.

**2.08.** Subject to section 2.06, the secretary must retain for a minimum period of 5 years the records he receives pursuant to this Division.

### DIVISION III TEMPORARY CESSATION OF PRACTICE

**3.01.** Subject to section 3.02, where a veterinary surgeon ceases temporarily to practise veterinary medicine, he must, not later than 15 days prior to the date fixed for the cessation of his practice :

(a) if he has found a provisional custodian, notify the secretary, by registered or certified mail, that he ceases temporarily to practice veterinary medicine effective from such date, and give him the date on which he intends to resume practising veterinary medicine together with the name, address and telephone number of the provisional custodian ; or

(b) if he has not found a provisional custodian, inform the secretary thereof by registered or certified mail and notify him that he will give him custody of the records on the date fixed for the cessation of practice.

**3.02.** Where a veterinary surgeon ceases to practise veterinary medicine as a result of his being temporarily struck off the roll, the secretary must ensure that the member who is struck off find a provisional custodian within 15 days of expiry of the delay for appeal or final decision regarding the striking off.

If a provisional custodian has not been found upon the expiry of that period, the records of the veterinary surgeon who is struck off shall be entrusted to the secretary.

**3.03.** The provisional custodian must communicate to the clients of the veterinary surgeon whose records he has custody of, the pertinent information respecting the progress of their record, keep such records up to date, and take the other necessary preservation measures in order to safeguard the interests of that veterinary surgeon's clients.

**3.04.** Section 2.04 applies *mutatis mutandis* to this Division except in the case where a veterinary surgeon ceases to practise as a result of a temporary striking off lasting under 6 months.

**3.05.** Sections 2.05 to 2.07 apply *mutatis mutandis* to this Division.

**3.06.** The secretary or provisional custodian, as the case may be, must return the records to the veterinary surgeon immediately upon termination of the period of temporary cessation of practice.

**3.07.** A veterinary surgeon who no longer wishes to resume practising his profession during or after the expiry of the period in which he has ceased temporarily to practise, must comply with Division II.





c. M-8, r.7

## **Regulation respecting terms and conditions for election to the Bureau of the Ordre des médecins vétérinaires du Québec**

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Veterinary Surgeons Act (R.S.Q., c. M-8) shall apply to this Regulation unless the context indicates otherwise.

**1.02.** For the purposes of this Regulation, the word "region" means one of the regions within the meaning of the Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des médecins vétérinaires du Québec (c. M-8, r. 13), made by the Government in accordance with section 65 of the Professional Code.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

### **DIVISION II ELECTION PROCEDURE**

**2.01.** The president and the directors contemplated in section 66 of the Professional Code shall be elected for a term of 3 years.

**2.02.** The election of the president, where the general meeting decides that it be by a vote of the elected directors, shall be held at the first meeting of the Bureau following the counting of the votes for the election of the members of the Bureau.

**2.03.** Between the 45th and 60th day preceding the date of the closing of the poll, the secretary shall send to each member of the Order a list of the veterinary surgeons of the region in which he principally practices his profession together with a nomination paper.

**2.04.** To be valid, every nomination paper must contain or be accompanied by the written consent of the nominated veterinary surgeon.

**2.05.** The latest hour of receipt of the nomination papers on the last day on which they may be received by the secretary shall be fixed at 17 h.

**2.06.** A member may not sign more nomination papers than there are offices of director to be filled in his region. A signature appearing on a number of nomination papers in excess of the number of offices of director to be filled shall be struck off all nomination papers.

**2.07.** Upon receipt of the nomination paper duly completed, the secretary shall give an official receipt personally to the candidate or send it to him by mail. This receipt shall attest to the validity of the nomination paper.

**2.08.** In addition to the documents described in section 69 of the Professional Code, the secretary of the Order shall send to each veterinary surgeon, at least 15 days prior to the date of the closing of the poll, a curriculum vitae of each candidate indicating his age, the date of his admission and his principal occupation in the practice of veterinary medicine.

**2.09.** The ballot-paper certified by the secretary for the election of the directors must contain the following :

- (a) the name and graphic sign of the Order ;
- (b) the year of the elections ;
- (c) the identification of the region ;
- (d) the names in alphabetical order of the candidates for the office of director in the region in which the member principally practises his profession and opposite each name a white square to cast the vote ;
- (e) the number of seats to be filled in the region ;
- (f) the date and hour of the closing of the poll.

**2.10.** If a voter loses or soils his ballot-paper, he may obtain another by applying to the secretary in writing.

**2.11.** Every ballot-paper shall be void :

- (a) on which the voter cast his vote other than by a cross ;

(b) which contains more crosses than the number of offices to be filled in the region ;

(c) which is not signed by the secretary ;

(d) which contains an identification mark of the elector, as well as every soiled or erased ballot-paper ;

(e) which is not returned in the envelope provided by the secretary and on which the word "ELECTION" is written ;

(f) which has not reached the corporate seat of the Order, at the secretary's address, before the date and hour of the closing of the poll.

this Regulation shall apply to his election *mutatis mutandis*.

**2.12.** The ballot-papers must have been received by the secretary on or before 1 May at 17 h.

**2.13.** The 5 scrutineers shall be designated by the Bureau from among the members of the Order.

**2.14.** Where, during the election period, the secretary is absent or unable to act by reason of sickness or any other reason deemed sufficient by the Bureau, the latter shall designate a veterinary surgeon to act in lieu and stead of the secretary. The veterinary surgeon thus designated shall assume, for the purposes of the election, all the rights and obligations of the secretary for whom he is substituting.

**2.15.** The secretary or his substitute as well as the scrutineers shall swear before any person authorized to administer the oath that he will faithfully fulfill his duty.

**2.16.** Counting of the votes shall be done at the corporate seat of the Order.

**2.17.** The secretary shall declare elected the candidates who have obtained the most votes ; he shall have the result of the vote certified by the scrutineer under their signature.

**2.18.** Immediately following the election of the candidates, the secretary shall draw up under his signature a general report of the election and of the result of the vote.

**2.19.** The secretary must send to each candidate a copy of the report referred to in section 2.18.

**2.20.** The secretary must also submit a detailed report of the election at the first meeting of the Bureau following the election.

**2.21.** Where the president is elected by a general vote of the veterinary surgeons, the applicable provisions of



c. M-8, r.8

## Regulation respecting the procedure for conciliation and arbitration of accounts of veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under section 88 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) "Order" : the Ordre des médecins vétérinaires du Québec ;
- (b) "secretary" : the secretary of the Order ;
- (c) "veterinary surgeon" : the member of the Order whose account is the object of a dispute with a client ;
- (d) "council" : the council for the arbitration of accounts set up under Division III ;
- (e) "syndic" : the syndic, assistant syndic or one of the correspondent syndics of the Order.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II CONCILIATION

**2.01.** The syndic shall forward a copy of this Regulation to every person who so requests.

**2.02.** A client who has a dispute with a member of the Order with respect to the amount of an account for professional services must, before seeking arbitration, apply for conciliation by the syndic in forwarding him by registered or certified mail the form in Schedule 1 duly completed.

**2.03.** The application for conciliation must be sent before the day on which an action for a claim concerning the account contested is served by the veterinary surgeon upon the client.

**2.04.** Within 5 days from the date on which he receives the application for conciliation, the syndic shall forward to the veterinary surgeon a copy of such application by registered or certified mail.

**2.05.** The syndic shall proceed with the conciliation in the manner he deems most appropriate.

**2.06.** The syndic shall send a report of his conciliation to both parties as soon as possible and not later than 30 days from the date of receipt of the application for conciliation.

**2.07.** Where the conciliation does not result in an agreement between the parties, the client may, within 15 days from the date of receipt of the syndic's report or, in default of such report, within 45 days from the date of receipt of his application for conciliation, have recourse to arbitration in accordance with Division III.

### DIVISION III ARBITRATION

#### *§1. Submission to arbitration*

**3.01.01.** A client shall apply for arbitration by filing with the secretary 2 copies of a submission to arbitration drafted in the form prescribed in Schedule 2, duly completed and bearing his signature.

**3.01.02.** Within 5 days from the receipt of the application for arbitration, the secretary shall forward to the veterinary surgeon, by registered or certified mail, a copy of the submission to arbitration signed by the client.

**3.01.03.** Within 10 days from the receipt of such copy, the veterinary surgeon shall sign it and return it to the secretary.

#### *§2. Formation of council*

**3.02.01.** In order to settle the dispute between the client and the veterinary surgeon, the Bureau shall set up an arbitration council composed of 3 members of the Order and shall designate a chairman from among them.

The Bureau shall also appoint a clerk to assist the council in the exercise of its functions.

**3.02.02.** The clerk shall notify the arbitrators and the parties of the formation of the council.

**3.02.03.** A motion for recusation of an arbitrator shall only be made for one of the causes set forth in article 234 of the Code of Civil Procedure (R.S.Q., c. C-25) and must be forwarded in writing to the clerk, the arbitrators and the parties within 10 days from the day on which the party who invokes it becomes aware of the cause for recusation.

The Bureau shall decide on the motion for recusation and, where applicable, designate a new arbitrator.

**3.02.04.** Before acting, the arbitrators must take the oath or make the affirmation of discretion prescribed in Schedule II to the Professional Code.

**3.02.05.** In the case of the death or inability to act of one of the arbitrators, the others shall terminate the matter and their decision shall be valid. In the event that the chairman dies or is unable to act, the Bureau shall appoint a chairman from among the 2 other arbitrators on the council.

### *§3. Hearing*

**3.03.01.** The chairman of the council shall fix the date, hour and place of the hearing. The clerk shall notify the arbitrators and parties in writing at least 10 days prior to that date.

**3.03.02.** The council may ask each party to submit, within a given time limit, a statement of his pretensions with documents in support thereof.

**3.03.03.** The council shall convene the parties, hear them, receive their evidence or, if they offer none, record their default.

**3.03.04.** The council shall proceed with dispatch to the hearing of the dispute according to the procedure and mode of evidence it deems appropriate.

**3.03.05.** The evidence shall not be recorded unless the council or one of the parties so requests. In the latter case, such party shall assume the cost thereof.

**3.03.06.** The clerk shall draw up the minutes of the hearing and have them signed by the arbitrators.

The minutes shall constitute *prima facie* proof of their content.

**3.03.07.** Articles 945 and 947 of the Code of Civil Procedure shall apply *mutatis mutandis* to the arbitration held pursuant to this Regulation.

### *§4. Award of arbitrators*

**3.04.01.** The council must render its decision within 60 days following the end of the hearing, unless the parties agree in writing to extend that period.

**3.04.02.** The council decides as mediator and renders the decision it considers most appropriate.

**3.04.03.** The decision shall be rendered by the majority of the members of the council ; in default of a majority, the decision shall be taken by the chairman. The reasons for the decision must be given and it must be signed by the arbitrators who endorsed it ; if an arbitrator refuses to sign it, the others must make mention thereof and the decision shall be as valid as if it had been signed by all. The clerk shall forward the decision to the parties without delay.

**3.04.04.** The expenses incurred by the parties for the holding of the arbitration shall be assumed by each of them respectively and cannot be claimed by the adverse party.

**3.04.05.** The decision must adjudge on the arbitration fees, namely, the costs actually incurred by the Order for the holding of the arbitration. However, the total amount of the arbitration fees shall in no case exceed 10% of the amount which is the object of the arbitration as fixed in section 3 of the submission to arbitration.

Where an agreement is reached between the parties before the decision of the council is rendered, the latter shall nevertheless adjudge on the arbitration fees in accordance with this section.

**3.04.06.** The award is final.

**3.04.07.** The complete record of arbitration is filed with the secretary who, unless explicitly authorized by the parties, shall issue a copy thereof in whole or in part only to the latter, their attorneys, the syndic and members of the Bureau.



Signed at .....  
this ..... 19...  
.....  
(signature of veterinary surgeon)

Signed at .....  
this ..... 19...

---

O.C. 2633-76, (1976) 108 O.G. II, 5143



c. M-8, r.9

## **Regulation respecting the procedure of the professional inspection committee of veterinary surgeons**

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** This Regulation is made under section 90 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “committee” : the professional inspection committee ;

(b) “records” : the records, books and registers kept by a veterinary surgeon in the practice of his profession, and also :

i. the documents or reports in which he has in fact collaborated in the records, books and registers kept by his colleagues or his employer ; and

ii. any property or animal that has been entrusted to him by a client ;

(c) “investigator” : the committee, one of its members or a person authorized to assist the committee in the exercise of its functions.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.04.** The committee shall not initiate a verification pursuant to Division IV or an inquiry pursuant to Division V, unless the veterinary surgeon concerned is present or represented by a person of his choice under a mandate of which the committee has received confirmation.

### **DIVISION II COMMITTEE**

**2.01.** The committee is composed of 7 members appointed by the Bureau from among the veterinary surgeons who have been practising for at least 3 years.

**2.02.** The quorum of the committee is 4 members.

**2.03.** The term of office of the members is 2 years, with the exception of the term of office of the chairman which is 3 years. Each of these terms is renewable.

**2.04.** The committee shall hold its sittings on the dates and at the places determined by it or by its chairman.

**2.05.** The Bureau shall designate the secretary of the committee.

**2.06.** The office of the committee is situated at the corporate seat of the Ordre des médecins vétérinaires du Québec (Order). All the minutes, reports and other documents of the committee are kept at the said office.

**2.07.** Subject to section 3.03, only the members of the committee, the office personnel assigned to the committee, the president and the secretary of the Order shall have access to the records, books and registers of the committee ; these persons must take the oath or make the solemn affirmation prescribed in Schedule II to the Professional Code.

### **DIVISION III DRAWING UP OF A PROFESSIONAL RECORD**

**3.01.** As its activities progress, the committee shall draw up and keep up-to-date a professional record for each veterinary surgeon who is the object of an inspection under this Regulation.

**3.02.** The professional record contains a summary of the veterinary surgeon’s academic qualifications and experience as well as all the records pertaining to an inspection of which he is the object under this Regulation.

**3.03.** A veterinary surgeon is entitled to consult his record and to obtain a copy thereof.

## **DIVISION IV GENERAL SUPERVISION OF THE PRACTICE OF THE PROFESSION**

**4.01.** The committee shall supervise the practice of the profession by the veterinary surgeons according to the programme established by it and which is approved by the Bureau every year before it is implemented.

**4.02.** Each year, the Bureau shall publish in the bulletin of the Order the committee's general supervision programme.

**4.03.** At least 15 days before the date fixed for the verification of a veterinary surgeon's records by an investigator, the committee shall, through its secretary, send the veterinary surgeon in question, by registered or certified mail, a notice in accordance with the form in Schedule A.

**4.04.** If a veterinary surgeon cannot receive an investigator on the prescribed date, he must, upon receipt of the notice, notify the secretary of the committee and decide on another date with him.

**4.05.** When an investigator ascertains that the veterinary surgeon was unable to take cognizance of the notice referred to in section 4.03, he shall so inform the committee which shall fix a new date for the verification and notify the veterinary surgeon thereof.

**4.06.** An investigator must, if so required to do, produce a certificate attesting to his capacity, signed by the secretary of the committee.

**4.07.** If he has reason to believe that the committee should subject a veterinary surgeon to a special inquiry, the investigator shall draw up a verification report and forward it to the committee for study within 15 days following his verification.

## **DIVISION V SPECIAL INQUIRY INTO THE COMPETENCE OF A VETERINARY SURGEON**

**5.01.** At the request of the Bureau or on its own initiative, the committee or one of its members shall make a special inquiry into the competence of veterinary surgeon, or designate an investigator for such purpose.

**5.02.** At least 5 days before the date of the special inquiry, the committee shall, through its secretary, send to the veterinary surgeon in question, by registered or certi-

fied mail, a notice in accordance with the form in Schedule B.

Where the sending of a notice to the veterinary surgeon could jeopardize the object for which a special inquiry is to be held, the committee may authorize an investigator to make the inquiry without such notice.

**5.03.** An investigator may give the employer, representative or employee of a veterinary surgeon notice of the order to allow him access to the records of that veterinary surgeon.

**5.04.** Where records are held by a third party, the veterinary surgeon must, at the investigator's request, authorize the latter to take cognizance or a copy thereof.

**5.05.** An investigator may request that a person who makes a declaration to him relative to an inquiry attest such declaration under oath or by solemn affirmation.

**5.06.** If the veterinary surgeon refuses to receive an investigator, the latter shall immediately notify the syndic.

**5.07.** The investigator shall draw up a report and forward it to the committee for study within 30 days after termination of his inquiry.

**5.08.** Section 4.06 shall apply *mutatis mutandis* to an inquiry held under this Division.

## **DIVISION VI RECOMMENDATIONS OF THE COMMITTEE**

**6.01.** Where the committee, after study of an investigator's report, has reason to believe that it is not expedient to recommend to the Bureau that a veterinary surgeon be required to serve a period of refresher training and that the right of such veterinary surgeon to engage in professional activities during such period be limited, it shall notify the Bureau and the veterinary surgeon in question within 15 days following its decision.

**6.02.** Where the committee, after study of an investigator's report, has reason to believe that it is expedient to recommend to the Bureau that a veterinary surgeon be required to serve a period of refresher training and that the right of such veterinary surgeon to engage in professional activities during such period be limited, it must permit the veterinary surgeon in question to present a full and complete defence relative to the appraisal of his competence.

**6.03.** For such purpose, the committee shall convene the veterinary surgeon and send him, by registered or cer-



tified mail, 15 days before the date fixed for the hearing, the following information and documents :

- (a) a notice specifying the date and hour of the hearing ;
- (b) a statement of the facts and reasons for convening him before the committee ; and
- (c) a copy of the report made by the investigator concerning him.

**6.04.** A veterinary surgeon or witness summoned before the committee may be assisted by an advocate.

**6.05.** The committee shall administer the oath or receive the solemn affirmation of the veterinary surgeon and the witnesses through the intermediary of a commissioner for oaths.

**6.06.** The hearing shall be held *in camera* unless the committee, at the request of the veterinary surgeon, considers that it is in the public interest that it not be held in this manner.

**6.07.** The committee may proceed *ex parte* if the veterinary surgeon does not appear on the date and at the hour prescribed.

**6.08.** The depositions shall be recorded at the request of the veterinary surgeon or of the committee.

**6.09.** The committee and the veterinary surgeon shall pay their own costs, with the exception of recording expenses which shall be shared equally between them. However, where the recording of depositions is made at the request of the committee, the latter shall assume the expenses thereof.

**6.10.** In its recommendations concerning a veterinary surgeon, the committee shall take into account the type of professional activities in which the veterinary surgeon is generally engaged.

**6.11.** The recommendations of the committee are made by the majority of its members within 90 days after the end of the hearing. The reasons shall be given on which they are based, signed by the members of the committee who concurred in them, and forwarded to the Bureau and the veterinary surgeon in question without delay.

**6.12.** The committee may also make recommendations to the Bureau on the continuing training courses organized by the Order for its members.

**6.13.** When the committee has reason to believe that a complaint within the meaning of section 116 of the Professional Code might be laid against a veterinary surgeon it shall notify the syndic of the Order.

## SCHEDULE A

(s. 4.03)

### ORDRE DES MÉDECINS VÉTÉRINAIRES DU QUÉBEC

#### PROFESSIONAL INSPECTION COMMITTEE

##### Notice of verification

Notice is given that, within the framework of the programme for general supervision of the practice of the profession, an investigator from our committee will examine your records, books and registers on . . . . .

19. . . at . . . . . h.

Signed at . . . . . ,

on . . . . . 19. . .

The professional inspection committee

Per : . . . . .  
Secretary of the committee

## SCHEDULE B

(s. 5.02)

### ORDRE DES MÉDECINS VÉTÉRINAIRES DU QUÉBEC

#### PROFESSIONAL INSPECTION COMMITTEE

##### Notice of special inquiry

Notice is given that, at the request of the Bureau (or on its own initiative), the committee has designated an investigator to make a special inquiry into your professional competence on . . . . .

19. . . at . . . . . h.

Signed at . . . . .

on . . . . . 19. . .

The professional inspection committee

Per : . . . . .  
Secretary of the committee



c. M-8, r.10

## Regulation respecting advertising by veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 92)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “office” : premises used for veterinary consultation, examination and treatment of animals which are not hospitalized ;

(b) “clinic” : a veterinary clinic or hospital, that is, premises used in particular to administer medical and surgical care to hospitalized animals.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II GENERAL PRINCIPLES

**2.01.** The items which a veterinary surgeon may include in his public advertisements and the conditions under which he may advertise are those described in this Regulation.

**2.02.** In the advertisements relating to his office, a veterinary surgeon shall in no way lead anyone to believe that it is a clinic.

**2.03.** A veterinary surgeon may avail himself of the advertising referred to in this Regulation provided the name of at least one veterinary surgeon appears on his professional card, on his stationery, on the plate or sign contemplated in Division V, as well as in an advertisement made in accordance with this Regulation.

### DIVISION III PROFESSIONAL CARD AND STATIONERY

**3.01.** The professional card and the stationery of a veterinary surgeon shall not contain anything other than :

(a) his name ;

(b) the name of his employer, partners and the veterinary surgeons employed by him, where applicable ;

(c) his profession and, where applicable, his membership in another professional corporation ;

(d) his firm name ;

(e) his university degrees ;

(f) the graphic sign of the Ordre des médecins vétérinaires du Québec (Order) ;

(g) the international graphic sign of veterinary surgeons ;

(h) the sigla or graphic sign of an association of veterinary surgeons of which he is a member and which is recognized by the Order ;

(i) the address of his office or clinic, his telephone number and business hours ;

(j) the expression “visits” and “upon appointment” ; and

(k) his specialty, where he has a specialist’s certificate recognized by the Order.

**3.02.** The professional card shall not measure more than 6 centimetres in width by 11 centimetres in length.

### DIVISION IV INFORMATION MEDIA

**4.01.** A veterinary surgeon may publish or allow to be published in newspapers, magazines, periodicals or other printed matter an advertisement containing all or part of the data set forth in section 3.01. The said advertisement shall not, however, exceed 1 square decimetre (that is, about 16 square inches) and shall not appear more than once in the same issue of a newspaper, magazine, periodical or other printed matter.

**4.02.** A veterinary surgeon may publish or allow to be published in a telephone directory an advertisement containing all or part of the data set forth in section 3.01. The

said advertisement shall be printed not less than 16 type per linear inch, single-spaced and without edge or frame.

**4.03.** Upon the opening of his office or clinic, his taking up a position in an office or clinic, his first entry on the roll of the Order or upon appointment to a position related to the practice of the profession, a veterinary surgeon may publish or allow to be published an advertisement containing all or part of the data set forth in section 3.01, as well as his photograph and certain biographical notes in newspapers, magazines, periodicals or other printed matter.

Such advertisement shall not appear more than once in the same issue of a newspaper, magazine, periodical or other printed matter, nor in more than one issue of the same newspaper, magazine, periodical or other printed matter.

The photograph authorized in the first paragraph shall not exceed 64 square centimetres (that is, about 9 square inches).

#### **DIVISION V ADVERTISING ON THE PREMISES OF THE OFFICE OR CLINIC**

**5.01.** On one of the outer walls of the building in which the office or clinic is located, a veterinary surgeon may install a plate not exceeding 0,36 square metres (that is, about 4 square feet) indicating :

- (a) his name, followed by the words “veterinary surgeon” ;
- (b) his firm name ;
- (c) his telephone number and business hours ;
- (d) the graphic sign of the Order ;
- (e) the international graphic sign of veterinary surgeons ;
- (f) the sigla or graphic sign of an association of veterinary surgeons of which he is a member and which is recognized by the Order.

**5.02.** On one of the outer walls of the building in which the office or clinic is located or on the lot on which such building is erected, a veterinary surgeon may place a sign not exceeding 1,44 square metres (that is, about 16 square feet) and which shall contain only :

- (a) the names of the veterinary surgeons practising therein ;
- (b) the words “veterinary surgeons” ;
- (c) the firm name of the office or clinic ;

(d) the graphic sign of the Order ;

(e) the international graphic sign of the veterinary surgeons ;

(f) the sigla or graphic sign of an association of veterinary surgeons of which he is a member and which is recognized by the Order.

Such sign shall be luminous only in the case of a clinic and must then be a steady luminosity.

Subject to section 5.03, there may be only one sign for each office or clinic.

**5.03.** If the building in which an office or clinic is located is at a crossroads, the veterinary surgeon may place such sign on the outer walls or on the land facing each of the converging roads.

#### **DIVISION VI GRAPHIC SIGNS AND SIGLA**

**6.01.** Where a veterinary surgeon reproduces the graphic sign of the Order for advertisement purposes, he must make sure that such sign is in conformity with the original kept by the secretary of the Order.

**6.02.** Where a veterinary surgeon reproduces, for advertisement purposes, either the international graphic sign of veterinary surgeons, or the sigla or graphic sign of an association of veterinary surgeons of which he is a member and which is recognized by the Order, he must ensure that such sign or sigla is in conformity with the copy kept by the secretary of the Order.



c. M-8, r.11

## Regulation respecting refresher training periods for veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following terms mean :

- (a) “Order” : the Ordre des médecins vétérinaires du Québec ;
- (b) “veterinary surgeon” : every person whose name is entered on the roll of the Order ;
- (c) “training period” : a refresher training period contemplated by this Regulation ;
- (d) “veterinary surgeon trainee” : a veterinary surgeon required to serve a training period ;
- (e) “tutor” : a veterinary surgeon responsible for verifying whether a training period or part of a training period is in compliance with the objectives and terms and conditions determined by the Bureau.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II TRAINING PERIOD

**2.01.** If the Bureau is of the opinion that the level of competence of a member falls short of the requirements for the protection of the public, it may require a veterinary surgeon to serve a training period where :

- (a) his name is entered on the roll more than 5 years after he has obtained his permit or more than 5 years following the date on which he was entitled to the issuance of such permit ;
- (b) his name is re-entered on the roll after failing to be entered thereon for more than 5 years ;

(c) his name is re-entered on the roll after having been struck off for a period of more than 5 years ;

(d) he is the object of a recommendation to that effect by the professional inspection committee or the committee on discipline under section 113 or 160 of the Professional Code (R.S.Q., c. C-26) ;

(e) he has served a training period considered, in virtue of section 2.10, not to be in compliance with the objectives and terms and conditions determined by the Bureau.

**2.02.** A training period may not be prescribed more than 90 days from the time when a veterinary surgeon is liable to be required to serve it.

**2.03.** A training period may in particular consist of one or more of the following activities :

- (a) a practical training period ;
- (b) studies ;
- (c) courses ;
- (d) research work.

**2.04.** A training period may not exceed 1 000 hours, nor extend over a period of more than 12 consecutive months.

**2.05.** The Bureau’s decision to require a veterinary surgeon to serve a training period must specify the objectives, duration and terms and conditions of that training period.

**2.06.** The Bureau shall determine where and when the training period will be held and, where necessary, designate one or several tutors.

**2.07.** A tutor shall submit a report to the Bureau within 5 days after completion of his mandate stating, with reasons in support thereof, whether the trainee has acted, while under his supervision, in conformity with the objectives and terms and conditions determined by the Bureau.

**2.08.** The veterinary surgeon trainee or his tutor may be required to submit additional reports to the Bureau on the dates determined by the latter.

**2.09.** The tutor must also send the veterinary surgeon trainee a copy of the report that he submits to the Bureau pursuant to section 2.07 or 2.08.

**2.10.** After examination of each of the reports required in virtue of sections 2.07 and 2.08, the Bureau shall decide, with 20 days after completion of the training period, whether it is in compliance with the objectives and terms and conditions it has determined.

### **DIVISION III RESTRICTED PRACTICE OF VETERINARY MEDICINE**

**3.01.** If it considers it necessary for the protection of the public, the Bureau may restrict the veterinary surgeon trainee's right to practise during all or part of the training period, in any of the following ways :

(a) by determining when and where he is authorized or, on the contrary, he is not authorized to practise ;

(b) by determining the professional capacity in which he is authorized or, on the contrary, he is not authorized to act ;

(c) by requiring that the professional acts that he is authorized to perform or certain professional acts be performed under the supervision of another veterinary surgeon or group of veterinary surgeons.

**3.02.** The Bureau's decision to restrict a veterinary surgeon trainee's right to practise must be made known to his employer, where applicable.

### **DIVISION IV DECISIONS OF THE BUREAU**

**4.01.** Before prescribing a training period, restricting a veterinary surgeon trainee's right to practise or deciding that a completed training period is not in compliance with the objectives and terms and conditions determined by the Bureau, the latter must give the veterinary surgeon concerned the opportunity to be heard.

**4.02.** The reasons for a decision prescribing a training period, restricting a veterinary surgeon trainee's right to practise, or ruling on the validity of a completed training period must be given in writing and served on the veterinary surgeon concerned in accordance with the Code of Civil Procedure (R.S.Q., c. C-25) or sent to him by registered or certified mail.

**4.03.** The Bureau's decision prescribing a training period or restricting a veterinary surgeon trainee's right to

practise shall take effect 30 days after being sent to or served on the latter.

**4.04.** During the training period, the Bureau may upon a duly reasoned request made by the veterinary surgeon trainee and transmitted to his tutor, reduce the duration and requirements of the training period and, where applicable, reduce the conditions of restriction of the veterinary surgeon trainee's right to practise.

**4.05.** A veterinary surgeon is required to comply with every decision of the Bureau rendered in accordance with this Regulation.



c. M-8, r.12

## Regulation respecting the keeping of records and consulting-rooms by veterinary surgeons

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made pursuant to paragraphs *c* and *d* of section 94 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) "Order" : the Ordre des médecins vétérinaires du Québec ;
- (b) "veterinary surgeon" : every person entered on the roll of the Order ;
- (c) "consulting-room" : the place where a veterinary surgeon provides veterinary services ;
- (d) "animal" : an animal or a group of animals.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.04.** Nothing in this Regulation shall be interpreted as excluding the use of data processing or any other technical means in constituting and keeping the record of a veterinary surgeon.

**1.05.** Division III shall apply only to the consulting-room in which a veterinary surgeon practises on his own account or for the account of a veterinary surgeon or a partnership of veterinary surgeons.

### DIVISION II KEEPING OF RECORDS

**2.01.** Subject to section 2.07, the veterinary surgeon must keep in the premises where he practises veterinary medicine a record for each of his clients.

**2.02.** The veterinary surgeon must enter the following items and information in each record :

- (a) the date of opening the record ;
- (b) the name and given names of the client, his address and telephone number ;
- (c) for each animal treated :
  - i. a summary identification of the animal treated ;
  - ii. a summary description of the reasons for the consultation, in particular the anamnesis and, where applicable, the provisional diagnosis and the final diagnosis ;
  - iii. the annotations, correspondence, diagnosis examination reports and other documents relating to the veterinary services rendered ;
  - iv. a description of the veterinary services rendered and their date.

**2.03.** A veterinary surgeon must keep each record up-to-date until he ceases to render professional services to the person concerned by that record.

**2.04.** A veterinary surgeon must keep each record for a period of at least 5 years from the date of the last service rendered.

**2.05.** A veterinary surgeon must keep his records in a room or cabinet which is not readily accessible to the public.

Where, according to section 1.04, the veterinary surgeon uses data processing or any other technique for the constitution and keeping of his records, he must ensure that their confidentiality is respected.

**2.06.** When a client takes a document out of the record which concerns him, the veterinary surgeon must insert a note in that record signed by the client indicating the nature of the document and the date on which it was taken out.

**2.07.** Where a veterinary surgeon is a member of or employed by a partnership, or if he is employed by a physi-

cal or moral person, the records kept by that partnership or employer respecting the services which such veterinary surgeon renders shall be considered, for the purposes of this Regulation, as the latter's records if he may enter therein the items or information mentioned in section 2.02 ; if he may not do so, he must keep his own records.

The veterinary surgeon must sign or initial each entry or report that he inserts in a record of his partnership or employer.

### **DIVISION III**

#### **KEEPING OF CONSULTING-ROOMS**

**3.01.** The veterinary surgeon's consulting-room must be so designed that the identity and conversations of the persons therein cannot be learned outside the room.

**3.02.** The veterinary surgeon must post his permit in public view.

**3.03.** The veterinary surgeon must place in public view a copy of the Code of ethics of veterinary surgeons (c. M-8, r. 4) and of the Regulation respecting the procedure for conciliation and arbitration of accounts of veterinary surgeons (c. M-8, r. 8). He must also write the address of the Order on each of these regulations.

**3.04.** Subjects to sections 3.02 and 3.03, the veterinary surgeon in addition to decorative or utilitarian objects, may display in public view only the diplomas relating to the practice of veterinary medicine.



c. M-8, r.13

## **Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Ordre des médecins vétérinaires du Québec**

Veterinary Surgeons Act  
(R.S.Q., c. M-8)

Professional Code  
(R.S.Q., c. C-26, s. 65)

**1.** In order to ensure adequate regional representation on the Bureau of the Ordre des médecins vétérinaires du Québec, the territory of Québec shall be divided into 4 regions :

- (a) the Eastern region ;
- (b) the Central region ;
- (c) the Montréal region ;
- (d) the Western region.

**2.** (1) The Eastern region shall comprise regions 1, 2, 3 9, and 10, the territory of which is described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code (c. C-26, r. 8).

(2) The Central region shall comprise regions 4 and 5, the territory of which is described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

(3) The Montréal region shall comprise region 6, the territory of which is described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

(4) The Western region shall comprise regions 7 and 8, the territory of which is described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

**3.** Three directors shall be elected to represent the Eastern region, 2 for the Central region, 7 for the Montréal region and 1 for the Western region.

**4.** A veterinary surgeon shall vote in the region in which he principally practises his profession for the candidates of such region. He shall vote, in addition, for a candidate for

the office of president in cases where the latter is elected by a general vote.

**5.** If the president is elected by a general vote, the Bureau shall consist of 17 persons including the president.

If the president is elected by a vote of the elected directors, the Bureau shall consist of 16 persons including the president.

O.C. 1520-74, (1974) 106 O.G. II, 2019

O.C. 2521-74, (1974) 106 O.G. II, 3427





c. M-9, r.1

**Règlement sur les actes visés à l'article  
31 de la Loi médicale qui peuvent être  
posés par des classes de personnes autres  
que des médecins**

Medical Act

(R.S.Q., c. M-9, s. 19, 1<sup>st</sup> par., subpar. b)

Professional Code

(R.S.Q., c. C-26)

See French Edition



c. M-9, r.2

## **Regulation respecting the business of the Bureau and the general meeting of the Corporation professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, ss. 93 and 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Medical Act (R.S.Q., c. M-9) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** In this Regulation, unless the context indicates otherwise, the word “Corporation” means the Corporation professionnelle des médecins du Québec.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II GENERAL MEETINGS AND QUORUM**

**2.01.** The general, annual or special meetings shall be held at the place, on the date and at the time which the Executive Committee shall determine in accordance with the Act.

**2.02.** The quorum for every general meeting is fixed at 60 members.

**2.03.** At a meeting, the president of the Corporation may alter the order of the items on the agenda.

**2.04.** The Bureau may, at any time before the holding of an annual general meeting, add an item to the agenda of that meeting.

**2.05.** To be accepted at an annual general meeting, a motion respecting a subject which is not entered on the agenda must be made in writing and be received at the cor-

porate seat of the Corporation before the end of the fiscal year.

**2.06.** The vote on a motion shall be taken by show of hands. However, upon the request of at least 10 members, the vote shall be by secret ballot.

**2.07.** The decisions are taken by the majority of the members present. In the case of a tie-vote, the president of the Corporation shall have a second vote which shall be casting vote.

**2.08.** The president of the Corporation may, with the consent of the meeting, adjourn the meeting without being required to give notice of such adjournment. The meeting which is resumed following that adjournment may only discuss the items mentioned on the agenda.

### **DIVISION III BUREAU**

**3.01.** The ordinary meetings of the Bureau shall be held at the corporate seat of the Corporation ; the Executive Committee shall fix the date and time of the said meeting in accordance with the Act.

**3.02.** The special meetings of the Bureau shall be held at the place which the Executive Committee shall fix ; the latter shall also determine the date and time thereof.

**3.03.** The secretary must forward to each director at least 10 days prior to the meeting, a notice indicating the place, date and hour of the meeting as well as a summary of the agenda he has established ; such notice may be reduced to 2 days in the case of a special meeting.

A meeting of the Bureau shall be considered regularly held when all the director waive the notice of convocation.

**3.04.** The members of the Bureau shall take the oath or affirmation or discretion in accordance with the form prescribed in Schedule I.

**3.05.** At a meeting, the president may alter the order of the item on the agenda but may add other subjects only with the consent of the majority of the directors present.

**3.06.** Where the president or vice-president is absent, or where they wish to leave the chair, the Bureau shall designate one of its members to preside over the meeting.

**3.07.** A motion must be seconded to be the subject of a discussion.

**3.08.** A director may move an amendment and a sub-amendment to a motion. The vote shall be taken first on the sub-amendment, secondly on the amendment and finally on the leading motion.

**3.09.** The vote shall be taken by show of hands except when the president requires that the vote be taken on the calling of names or when 3 directors ask for a secret ballot. In the latter case, the president calls for the secret ballot without there being any discussion with respect to the secret nature of the vote.

**3.10.** The Bureau may sit *in camera* when the majority of the members present so request and, in that case, only the directors and the persons authorized by the Bureau may remain in the room.

#### **DIVISION IV EXECUTIVE COMMITTEE**

**4.01.** The Bureau delegates all its powers to the Executive Committee, by this Regulation, with the exception of those which it must carry out by regulation. It shall notably delegate :

(a) the proceedings respecting the illegal practice of medicine ;

(b) the power to order medical examinations, to designate the physicians who will carry out the examinations and to grant extensions for the filing of reports in accordance with sections 48, 49, 50 and 51 of the Professional Code ;

(c) the exercise of the power of the Bureau prescribed in section 112 of the Professional Code ;

(d) the exercise of the powers of the Bureau prescribed in sections 16 and 18 of the Medical Act.

#### **DIVISION V FEES AND ALLOWANCES OF MEMBERS**

**5.01.** The elected or appointed directors who attend a meeting of the Bureau are entitled to the following allowances :

(a) a lump sum for a day of attendance ;

(b) a lump sum for every single mile covered in transportation ;

(c) living allowances :

i. a lump sum per meeting day for directors from Montréal and the surrounding district ;

ii. a greater lump sum per meeting day for the other directors.

**5.02.** Similar allowances, the sums of which may however be different, shall be paid to experts whose services shall be retained by the Corporation from time to time.

**5.03.** In addition, the president shall receive a remuneration and entertainment expenses.

**5.04.** The sums referred to in sections 5.01, 5.02 and 5.03 are determined by resolution of the Bureau.

#### **DIVISION VI MEDICAL EXAMINATIONS**

**6.01.** The Bureau makes its decision regarding a person who has been ordered to undergo medical examinations after study of the report submitted by each of the 3 physicians.

#### **DIVISION VII ADMINISTRATION OF THE CORPORATION'S PROPERTY**

**7.01.** The moneys collected by the Corporation are deposited in the financial institutions approved by the Bureau.

**7.02.** The surplus of the Corporation is invested in an immoveable intended for the Corporation's use, in bonds, guaranteed deposit certificates or funds managed by trust companies provided these funds are not used to buy company shares.

**7.03.** Expenses must be made within the limits of the budget approved by the Bureau with the exception of current expenses which may be made before approval of the budget.

**7.04.** Cheques issued by the Corporation must be signed by at least 2 persons from among those empowered to do so by the Executive Committee.

#### **DIVISION VIII SEAL OF THE CORPORATION**

**8.01.** The seal of the Corporation is that whose imprint appears on the copy of this Regulation kept by the secretary of the Corporation.

**SCHEDULE I**

(s. 3.04)

**OATH OR AFFIRMATION OF DISCRETION OF  
THE DIRECTORS**

I, ..... , swear or solemnly af-  
firm that I will not disclose to anyone, under any circum-  
stance, anything whatsoever of which I have taken cogni-  
zance in the performance of my duties of director in  
respect of any confidential information contained in the  
personal record of a member of the Corporation or relat-  
ing to discipline, professional inspection, ethics, or any in-  
formation obtained by the Corporation or one of its em-  
ployees under pledge of secrecy, unless I am authorized to  
do so by law or by a resolution of the Bureau passed in the  
general interest.

..... , the .....

.....  
Signature

Oath or affirmation of discretion  
taken before me on the aforemen-  
tioned day, month and year.

.....  
Oath commissioner

---

O.C. 3296-74, (1974) 106 O.G. II, 3463 and 4207  
O.C. 1495-75, (1975) 107 O.G. II, 879 and 1753  
O.C. 1657-76, (1976) 108 O.G. II, 3003  
O.C. 3464-78, (1979) 111 G.O., 2585



c. M-9, r.3

**Règlement sur l'assurance-responsabilité  
professionnelle des médecins**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94, par. 1)

See French Edition



c. M-9, r.4

## Code of ethics of physicians

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 87)

### CHAPTER I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “Corporation” : the Corporation professionnelle des médecins du Québec ;

(b) “physician” : whoever is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16) shall apply to this Regulation.

### CHAPTER II ACTS DEROGATORY TO THE HONOUR AND DIGNITY OF THE PROFESSION

#### DIVISION I INTERPRETATION

**2.01.01.** The violation of any section of this Chapter is an act derogatory to the honour and dignity of the profession.

#### DIVISION II DUTIES AND RESPONSIBILITY TO THE PUBLIC

**2.02.01.** The physician’s paramount duty, in the performance of his medical functions, is to protect the health and well-being of the persons he takes care of, both individually and collectively.

**2.02.02.** A physician must promote the improvement of the quality and availability of professional services in the field in which he practises.

**2.02.03.** A physician must promote measures of education and information in the field in which he practises.

**2.02.04.** The physician in expressing medical opinions through any public information media, must :

(a) avoid publicity for himself or for an establishment, clinic or medical office ;

(b) never issue a false testimonial for a method or a remedy ;

(c) inform the public of the medical opinions generally accepted on the subject ;

(d) avoid any uncalled for publicity favoring a medication or method of treatment.

**2.02.05.** A physician who practises his profession under a name other than his own, where the law so allows, must enter his name on his stationery, on signs inside his office and in telephone directories, in accordance with the Regulation respecting advertising by physicians (c. M-9, r.14).

### DIVISION III DUTIES AND RESPONSIBILITY TO THE PATIENT

#### *§1. General provisions*

**2.03.01.** The physician must practise his profession in a manner which respects the life, dignity and liberty of each individual.

**2.03.02.** The physician must not, by any means, either directly or indirectly, interfere with the patient’s freedom of choice of a physician.

**2.03.03.** A physician must at all times acknowledge the patient’s right to consult a colleague, a member of another professional corporation or any other competent person.

**2.03.04.** The physician must respect the patient’s right to have his prescriptions for medication, a prosthesis, an orthosis, or treatments filled at the place and by the person of his choice. He must, should the occasion arise, issue a prescription with such purpose in mind.

**2.03.05.** A physician may not refuse to treat a patient because of the patient’s morals, political convictions or language ; he may, however, if he deems it to be in the medical interest of the patient, send the latter to a physician conversant with the patient’s language.

**2.03.06.** The physician must, where his moral or religious convictions prevent him from prescribing or dispensing a treatment that may be appropriate, acquaint his patient with these factors ; he must also advise him of the possible consequences of not receiving such treatment.

**2.03.07.** A physician must not interfere in the personal affairs of his patient in matters that are not within medical competence so as not to unduly restrict his patient's autonomy.

**2.03.08.** In the practice of his profession, the physician's physical, mental and emotional behaviour towards a patient must be beyond reproach.

**2.03.09.** A physician must seek to establish a relationship of mutual trust between the patient and himself and refrain from practising his profession in an impersonal manner.

**2.03.10.** Before terminating a patient's treatment, the physician must ensure that the patient can continue to receive the required care and contribute thereto to the extent necessary.

**2.03.11.** The physician must collaborate with his patient, his patient's relatives or any other person, in the legitimate interest of that patient.

**2.03.12.** The physician who wishes to refer his patient to another physician must assume responsibility for his patient until the new physician takes responsibility for the latter.

**2.03.13.** A physician must refrain from guaranteeing, directly or indirectly, expressly or implicitly, the cure of a disease.

## *§2. Practice of medicine*

**2.03.14.** A physician must practise his profession in accordance with scientific principles.

**2.03.15.** A physician must practise his profession in accordance with the highest current standards ; to that end he must improve and keep his knowledge up to date.

**2.03.16.** In practising his profession, a physician must take into account the extent of his capacities and knowledge as well as their limits and the means at his dis-

posal ; whenever necessary he should enter into consultation or refer his patient elsewhere.

**2.03.17.** A physician must avoid omissions, procedures or acts which are unsuitable or contrary to current medical science.

**2.03.18.** A physician must make his diagnosis with the greatest care, using the most appropriate scientific methods, and, if necessary, consulting knowledgeable sources.

**2.03.19.** A physician must refrain from using, outside a recognized scientific milieu, any means of diagnosis or treatment insufficiently tested.

**2.03.20.** The physician must refrain from practising his profession under circumstances or while being in a state that could impair the quality of his services or compromise the dignity of the profession.

**2.03.21.** A physician must only provide care or give a prescription for medication or treatment when medically necessary.

**2.03.22.** A physician who undertakes research on human beings must follow a method which is scientific and justified by the nature and purpose of his research.

**2.03.23.** A physician must refuse to collaborate or participate in any medical act not in the patient's interest.

**2.03.24.** A physician must not remain alone with his patient when he uses a method of examination or treatment which entails a loss of awareness or consciousness. He must keep a person with him who can provide the required assistance.

**2.03.25.** A physician must not lower the physical or mental resistance of a patient except where necessary or of use for therapeutic or prophylactic reasons.

**2.03.26.** A physician must not extract teeth, except in an emergency.

**2.03.27.** A physician must act in such a way that where a patient's death appears to him to be inevitable, it takes place with dignity. He must ensure that the patient obtains appropriate relief.

**2.03.28.** Except in an emergency, a physician must, before undertaking an investigation, treatment or research, obtain informed consent from the patient or his representative or any persons whose consent may be required by the law.

**2.03.29.** A physician must ensure that the patient or his representative or the persons whose consent may be required by law receive suitable explanations on the nature, purpose and possible consequences of the investigation, treatment or research which the physician prepares to make.

**2.03.30.** Except for valid reason the physician shall not conceal a fatal or grave prognosis from a patient who requests that it be revealed to him.

**2.03.31.** The medical assessor or medical expert who examines a patient must :

(a) acquaint that patient with the purpose of his work ;

(b) avoid requesting from that patient or giving him information or interpretations which are not pertinent to his work ;

(c) refrain, without just cause, from any word or gesture that could lessen the confidence of the patient in his physician ;

(d) communicate his report to the person or agency that requested the medical assessment or expertise.

**2.03.32.** An industrial physician or a medical assessor must communicate directly to the attending physician of the patient he is examining, with the latter's authorization, any information which he deems important for treatment.

**2.03.33.** A physician may not, directly or indirectly, cause or perform an abortion, except within the limits permitted by law.

**2.03.34.** Subject to an Act or a regulation to the contrary, a physician may not :

(a) take as associate, employee or assistant for the purpose of practising medicine, a person who is not a physician ;

(b) confer upon a person who is not a physician, the responsibility of performing acts belonging to the practice of medicine ;

(c) keep as associate, employee or assistant, a person who is not a physician where he is aware that such person performs acts belonging to the practice of medicine ;

(d) collaborate with a person who illegally practises medicine.

**2.03.35.** A physician, in the practice of his profession, must not consult a charlatan, bonesetter or empiric, nor provide him with information or collaborate in any way whatsoever with him.

**2.03.36.** A physician must refrain from prescribing, selling or giving, or permitting the obtainment of, without sufficient medical reason, psychotropic substances including alcohol or any other substance producing effects analogous to those which psychotropic substances, including alcohol, produce.

**2.03.37.** A physician must refrain from using or stating that he uses secret medicines or treatments, and from promoting the diffusion thereof.

### *§3. Integrity*

**2.03.38.** A physician must be loyal, honest and attentive to his patient.

**2.03.39.** A physician must not, directly or indirectly, deceive his patient or the public, either when acting alone or with others. He must, in particular, avoid any misrepresentation of his level of competence.

**2.03.40.** A physician must refrain from issuing to any person and for any reason whatsoever a false certificate of ill health or documents containing false information.

**2.03.41.** A physician must refrain from attempting to seek or obtain undue profit from the prescription of medication, examinations, treatment or apparatus.

**2.03.42.** A physician must refrain from granting, in the practice of his profession, any commission or rebate to any person whatsoever.

**2.03.43.** The physician must, in the practice of his profession, refrain from accepting any commission, rebate or unwarranted material benefit.

**2.03.44.** A physician must refrain from obtaining for a patient or helping him to obtain an unwarranted material benefit.

**2.03.45.** A physician must refrain from paying any form of rebate to a patient.



*§4. Availability and diligence*

**2.03.46.** The physician must display reasonable availability and diligence with respect to his patient.

**2.03.47.** If a physician has reason to believe that a patient manifests a condition leading to grave consequences in default of immediate medical attention, he should give him aid and supply the best possible care.

*§5. Liability*

**2.03.48.** A physician may not request that a patient or any other person exempt him from liability resulting from professional error or from medical examinations, treatment, or surgery that he has ordered.

*§6. Independence and impartiality*

**2.03.49.** A physician must safeguard his professional independence at all times and avoid any situation in which he would be in conflict of interest, in particular when the interests in question are such that he might tend to favour certain of them over those of his patient or where his integrity and loyalty towards the latter might be affected.

**2.03.50.** A physician must ignore any intervention by a third party which could influence the performance of his professional duties to the detriment of his patient.

**2.03.51.** A physician who takes part in a graft or an organ transplant must not participate in the determination or confirmation of death of the patient from whom the organ is to be removed.

**2.03.52.** Except in an emergency or in cases which are manifestly not serious, the physician must refrain from treating himself or his spouse or children.

**2.03.53.** A physician shall assume alone, or together with the physicians with whom he practises, the running of his office and the practice of his profession ; he may not accept any arrangement in which the running of his office or the practice of his profession is not entirely in his own hands or in those of the physicians with whom he practises, subject to the regulations made by an establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5).

**2.03.54.** A physician must ignore any interference which does not respect his professional independence.

**2.03.55.** A physician must not hold shares himself, or through a third person, in a company which manufactures or markets pharmaceutical products and which is within his power to control.

**2.03.56.** A physician may not be party to an agreement in which his professional fees for a given period of time shall enter into the consideration of the rental he pays for his office.

**2.03.57.** A physician may not charge another professional working in the field of health a rental in the calculation of which the amount of the fees or accounts, or the turnover of such professional enters into consideration.

**2.03.58.** A physician may not solicit clientele.

**2.03.59.** A physician may not use or allow that his name be used for commercial purposes.

**2.03.60.** The physician must refrain from making a business of selling drugs.

*§7. Determination and payment of fees*

**2.03.61.** The physician must ask for and accept just and reasonable fees for services not covered by the Health Insurance Act (R.S.Q., c. A-29).

**2.03.62.** A physician must provide his patient with any explanation necessary for understanding his account and the terms and conditions of payment for services not covered by the Health Insurance Act.

**2.03.63.** A physician who appoints another person or agency to collect his fees must ensure that the latter will proceed with tact and moderation.

**2.03.64.** A physician must not sell or transfer his accounts for professional fees, except to another physician, or unless the patient agrees thereto.

**2.03.65.** A physician must refrain from unduly sharing his fees with anyone.

**2.03.66.** A physician must refrain from claiming fees for professional services not performed.

**2.03.67.** A physician must refrain from claiming fees from a patient for professional services, the cost of which is assumed by the health insurance plan.

**2.03.68.** The physician must refrain from demanding in advance for complete payment for his services.

#### **DIVISION IV DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION**

##### *§1. General provisions*

**2.04.01.** A physician must refrain from immoderately using psychotropic substances, including alcohol, or any other substance producing effects analogous to those produced by psychotropic substances, including alcohol.

##### *§2. Relations with colleagues*

**2.04.02.** A physician must provide the consulting physician with all the information the latter deems useful.

**2.04.03.** The consulting physician must promptly provide the attending physician in writing with the results of his consultation and the recommendations he considers appropriate.

**2.04.04.** Except in an emergency, the consulting physician or expert must only become the attending physician of a patient upon the latter's request or following his authorization.

**2.04.05.** A physician who ensures the care of a patient during the absence of his attending physician must supply to the latter upon his return any information useful to continue treatment.

**2.04.06.** A physician must be loyal and honest with his colleagues and his profession and he must not abuse a colleague's good faith or be guilty of breach of trust or disloyal practices towards him. He must not, in particular, accept merit for the work performed by a colleague.

**2.04.07.** In an emergency, a physician must assist his colleague in the practice of his profession when the latter so requests.

**2.04.08.** A physician who attends a patient in an emergency must be considered as the attending physician up to the arrival of the patient's regular physician. He must withdraw as soon as the latter is able to assume responsibility.

**2.04.09.** A physician must, when he refers a patient to another physician, provide the latter with any information obtained which may help in the patient's treatment.

**2.04.10.** Each of the physicians practising together is required to ensure that any physician who leaves the group receives, upon request, a copy of the medical records of the patients who have consulted him.

##### *§3. Relations with the Corporation*

**2.04.11.** A physician must promptly reply in writing to any correspondence from the syndic, assistant syndic, investigator, a member or an expert of the professional inspection committee of the Corporation.

**2.04.12.** A physician must, as promptly as possible, following a request from the secretary of the Corporation, communicate to the latter the information required for preparing the roll.

**2.04.13.** The physician must inform the Corporation of any candidate for the practice of medicine whom he has reason to believe unfit for the profession as well as of any physician practising his profession incompetently, dishonestly or in contravention of the Medical Code of Ethics.

**2.04.14.** A physician must refrain from accepting or offering money, or any other consideration for contributing to or having contributed to any decision whatsoever adopted by the Bureau of the Corporation or by one of its bodies or officers.

##### *§4. Contribution to the advancement of the profession*

**2.04.15.** A physician must, as far as he is able, contribute to the development of his profession by sharing his knowledge and experience with his colleagues and students and by participation in courses and continuing training periods.

#### **CHAPTER III PROFESSIONAL SECRECY**

**3.01.** A physician must not disclose the information obtained in the practice of his profession ; he must, in particular, refrain from indiscreet conversations concerning his patients or the services rendered them, or from revealing that a person called upon his services, unless the nature of the case so demands.

**3.02.** A physician must take reasonable means with respect to his employees and the personnel about him so that professional secrecy is maintained.

**3.03.** A physician may not use confidential information to the prejudice of a patient.

**3.04.** The physician may, however, reveal facts which have come to his personal attention, where the patient or the law so authorizes him, or if there should be a just and imperative motive related to the health of the patient or the welfare of others.

**3.05.** Unless there is good reason for doing so, a physician may not reveal a serious or fatal prognosis to a patient's family if the patient forbids him from so doing.

#### CHAPTER IV

#### ACCESS TO RECORDS AND INFORMATION

**4.01.** At the patient's request, the physician must supply to the physician, employer, establishment or insurer indicated by the patient, the necessary information from the patient's medical record in his possession, or which he has in his safekeeping.

**4.02.** Except when it is prejudicial to the patient's health, the physician must respect the patient's right to information in the records which concern him and to obtain a copy of such records.

**4.03.** The physician must supply a patient or anyone designated by the patient, on demand, all information which would allow him to obtain a benefit to which he might be entitled.



c. M-9, r.5

## Regulation respecting the joint committee on training in medicine

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 184)

### DIVISION I GENERAL PROVISIONS

**1.01.** This Regulation is made under subparagraph *b* of the first paragraph of section 184 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, the expression “institution representative” means the person appointed by a university to coordinate on behalf of such university the setting up and working of the joint committees established by the Government under subparagraph *b* of the first paragraph of section 184 of the Professional Code.

### DIVISION II SETTING UP OF COMMITTEE

**2.01.** A joint committee shall be set up composed as follows :

(a) 4 representatives of the Corporation professionnelle des médecins du Québec ;

(b) 1 representative of the *Faculté de médecine* of Université Laval designated by the latter’s institution representative ;

(c) 1 representative of the Faculty of medicine of McGill University designated by the latter’s institution representative ;

(d) 1 representative of the *Faculté de médecine* of the Université de Montréal designated by the latter’s institution representative ;

(e) 1 representative of the *Faculté de médecine* of the Université de Sherbrooke designated by the latter’s institution representative ;

(f) 2 students designated by the medical students of Québec ;

(g) 2 representatives designated by the *Fédération des médecins internes et résidents du Québec*.

### DIVISION III MANDATE OF COMMITTEE

**3.01.** The mandate of the committee is to submit to the bodies or groups represented in the Committee as well as to the Office des professions du Québec, the Conference of rectors and principals of the universities of Québec, the Joint Committee on programmes of the Ministère de l’Éducation and of the Conseil des universités and to the institution representative of each university referred to in section 2.01, its recommendations of the following matters :

(a) the preparation of undergraduate and postgraduate medical training programmes ;

(b) the preparation of examinations and other means of evaluating the persons registered in the programmes referred to in paragraph *a* ;

(c) the professional training periods ;

(d) the professional examinations ;

(e) continued training of physicians.

**3.02.** The committee may also study the recommendations of the committee on medical studies of the Corporation professionnelle des médecins du Québec which are communicated to it by the latter and submit recommendations on these matters to the bodies, groups or persons referred to in section 3.01.

### DIVISION IV COMMITTEE PROCEDURE

**4.01.** Each member of the committee is entitled to vote.

**4.02.** The members of the committee shall choose a chairman from among themselves.

**4.03.** The secretariat of the committee shall be the responsibility of the Corporation professionnelle des médecins du Québec.

**4.04.** The chairman shall fix the date and hour of the meetings of the committee, convene the meetings and preside over them.

**4.05.** The quorum of the committee shall be 7 members.

**4.06.** The secretary shall draw up the minutes of each meeting of the committee and send a copy thereof to the bodies, groups and persons referred to in section 3.01.

**4.07.** The recommendations are made by majority vote ; in the case of a tie-vote, the chairman shall cast an additional vote.

**4.08.** The recommendations shall not bind the bodies or groups represented in the committee.

**4.09.** The recommendations that are not accepted by the bodies or groups represented in the committee shall be returned to the latter for review.

**4.10.** The committee must hold at least one meeting a year.



c. M-9, r.6

## **Regulation respecting terms and conditions for revoking registration in medicine**

Medical Act  
(R.S.Q., c. M-9, s. 19)

Professional Code  
(R.S.Q., c. C-26)

### **DIVISION I GENERAL PROVISION**

**1.01.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II CONDITIONS FOR REVOCATION**

**2.01.** The registration of a person in the Corporation professionnelle des médecins du Québec may be revoked if that person :

- (a) abandons the medical studies, specialized studies or professional training periods for which he is registered ;
- (b) is the object of an expulsion or suspension by a faculty of medicine of Québec ;
- (c) has a physical or psychic condition incompatible with the practice of medicine ;
- (d) infringes the provisions of the Professional Code (R.S.Q., c. C-26), the Medical Act (R.S.Q., c. M-9) or the regulations under their authority which apply to him ;
- (e) was the object of a final decision of a Canadian court finding him guilty of an indictable offence which is triable only by way of indictment ;
- (f) made a false declaration or submitted false documents to the Corporation ;
- (g) acts or behaves in such a manner that the safety or welfare of the sick with whom he is dealing is threatened ;
- (h) is the object of an unsatisfactory evaluation by the professors under whose authority he has worked ;

(i) practises medicine or performs medical acts at other places or other than those prescribed in the regulations or on his training period card, or other than those which he is authorized to perform during his training period.

### **DIVISION III FORMALITIES FOR REVOCATION**

**3.01.** Where a case of revocation of registration is referred to the Bureau or, subject to delegation of power, to the Executive Committee, the secretary of the Corporation shall notify the person concerned thereof at least 10 days prior to the date fixed for the examination of the case.

**3.02.** The Bureau or the Executive Committee must allow the person concerned to be heard.

**3.03.** The decision to revoke the registration of a person shall take effect on the day on which it is rendered and the registration certificate issued to that person shall immediately be null and deemed non-existent.

**3.04.** The decision to revoke the registration certificate shall be recorded in writing and the grounds therefor stated ; it shall be transmitted to the interested persons as soon as possible.



c. M-9, r.7

## **Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words and expressions mean :

- (a) "university year" : the period of 12 months starting on 1 July each year ;
- (b) "Corporation" : the Corporation professionnelle des médecins du Québec ;
- (c) "establishment" : an establishment affiliated with a university within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5) ;
- (d) "clinical clerk" : the period of clinical training of a medical student before obtaining his doctorate in medicine ;
- (e) "internship" : the training periods served for the purpose of obtaining a permit ;
- (f) "intern" : a person who serves a training period for the purpose of obtaining a permit ;
- (g) "level of training" : one or other of the years of residency ;
- (h) "position" : the occupation filled in an establishment for purposes of residency ;
- (i) "clinical research" : the research carried out on patients during a training period ;
- (j) "residency" : the training periods served in order to obtain a specialist's certificate or to finish professional training ;
- (k) "resident" : a person who serves a training period for the purpose of obtaining a specialist's certificate or to finish his professional training ;

(l) "clinical training" : training served in dealing with patients.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, shall apply to this Regulation.

### **DIVISION II GENERAL PRINCIPLE**

**2.01.** A candidate shall, for the purpose of obtaining a specialist's certificate, complete one year of internship, then complete the training periods and subsequently pass the examinations prescribed by this Regulation.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

### **DIVISION III TRAINING PERIODS**

#### *§1. Place, duration and content of training periods*

**3.01.01.** Unless the context indicates otherwise, the training periods required under this Regulation shall be completed in a post-doctorate university training programme approved for such purpose by the Corporation, in an establishment then approved by the latter and within the scope and restrictions of such approval, the whole as appears in the "list of approvals" established on 1 July each year by the Corporation.

**3.01.02.** The Corporation shall publish the "list of approvals" annually.

**3.01.03.** (1) The training periods required for the purpose of obtaining a specialist's certificate in various specialties and their minimal duration are prescribed in Schedule I.

(2) For the graduate of a faculty of medicine of a university of Québec, Canada or the United States, the duration of the training periods shall be reduced by 12 months when internship has been completed within the framework of a post-doctorate university training programme for the specialty sought.

**3.01.04.** The training periods which do not comply with the requirements of Schedule I are not valid for the purpose of obtaining a specialist's certificate. A candidate may, however, have a particular training period recog-

nized by the credentials committee which shall approve it if it complies with the requirements of Schedule I.

**3.01.05.** The training periods must be followed by a report on the training period signed by the dean of the faculty or his representative. They shall be deemed completed by the Corporation and by the faculty responsible for the training programmes of the candidate when the latter, according to the whole of the reports on the training period, meet the minimum criteria for knowledge, aptitudes and attitudes relating to the specialty.

## §2. Residency card

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.01.** A candidate may only start a training period after having received a residency card from the Corporation.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.02.** The residency card shall be issued by the secretary to the candidate who :

(a) is entered in the register of persons pursuing specialty studies ;

(b) is the holder of a diploma giving access to a permit, issued by a faculty of medicine of a university of Québec, of Canada or of the United States ;

(c) provides proof of acceptance in a training programme referred to in section 3.01.01 ;

(d) provides a certificate of employment in an establishment participating in such programme, in a position which corresponds to his level of training ;

(e) fills in the application to such effect in the form and according to that which is prescribed in Schedule II ;

(f) pays the amounts prescribed for the purpose of obtaining the card, in the case where he is not the holder of a permit.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.03.** A residency card may be issued to the candidate who meets the conditions of section 3.02.02, except the condition prescribed in paragraph *b*, if he has obtained a diploma of doctor of medicine or an equivalent diploma issued by a school of medicine or a university mentioned in the "World Directory of Medical Studies" published by the World Health Organization, at the time when such diploma was granted and if :

(a) he is considered a member of an exchange or welcome programme approved by the Corporation ; or if

(b) he has passed the examinations of the Corporation for eligibility to the training periods for doctors of medicine graduated from a university or school situated outside Canada and the United States, obtaining the mark "C" ("satisfactory") ; or if

(c) he has obtained the standard certificate of the ECFMG (Educational Commission for Foreign Medical Graduates) of the United States ; and if

(d) in the case where he avails himself of paragraph *b* or *c*, he has in addition successfully completed, according to the criteria mentioned in section 3.01.05, a year of internship for the purpose of obtaining a permit within a post-doctorate training programme of a faculty of medicine of Québec, of Canada or of the United States, unless he has been recommended by the director of the university department and the dean of his home faculty for only one year of residency with return engagement at his home faculty at the end of that year ; and if

(e) in the case where he avails himself of paragraphs *a* and *c*, he pays the amounts prescribed for the purposes of the study of his record.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.04.** The secretary shall not issue a residency card if :

(a) the number of candidates registered in the establishment where the candidate obtained his certificate of employment is already equal to the number of positions approved by the Corporation for such establishment, as prescribed in the "list of approvals" ;

(b) the number of candidates accepted in the training programme of the faculty mentioned for the specialty concerned is already to the number of candidates approved by the Corporation for such faculty, as prescribed in the "list of approvals" ;

(c) the duration of the candidate's anticipated stay in the establishment where he has obtained his employment exceeds the duration of the stay approved in such establishment for such candidate, as prescribed in the "list of approvals" ;

(d) the training period sought by the candidate is not necessary for the obtaining of the permit or specialist's certificate sought ;

(e) the certificate of employment binds the candidate to a position which does not correspond to his level of training.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*



**3.02.05.** (1) However, notwithstanding paragraph *d* of section 3.02.04, the secretary may issue a residency card to a candidate who is the holder of a permit and eligible to pursue a training programme including one year of training additional to the regular programme of the faculty on condition that such additional to the regular programme of the faculty on condition that such additional training programme is approved by the Corporation and that the candidacy is recommended by the dean of the faculty of medicine concerned.

(2) The additional training programme prescribed in subsection 1 is approved where :

- (a) it consists in a programme of advanced studies ; and
- (b) the candidate is the holder of a permit ; and
- (c) the candidate made known his intention to practise medicine in Québec.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.06.** The residency card issued to the candidate states his registration, the establishments in which he must serve his training period, the positions he is authorized to fill as well as their duration. It shall bear a facsimile of the signature of the secretary.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.07.** A candidate may only perform the acts corresponding to his level of training and he may do so only in the centers in which he completes such residency, as described on his residency card, the whole in accordance with medical ethics.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.08.** The residency card shall be valid up to the end of the university year during which it was issued or up to the date indicated thereon. It shall end :

- (a) at the expiry of such period ; or
- (b) upon cancellation of the registration of its holder in the training programme or upon withdrawal of its holder from the programme ; or
- (c) at the time when the registration of the candidate is revoked.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.09.** A new residency card for the following university year shall be issued to the candidate who meets the conditions of section 3.02.02 and who :

- (a) fills in an application to such effect in the form and according to that which is prescribed in Schedule II ;

(b) sends to the secretary the documents mentioned above which shall be accompanied, where paragraphs *a* and *c* of section 3.02.03 apply, by certified check or a money-order in payment of the amounts prescribed.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**3.02.10.** Nothing in sections 3.02.06 and 3.02.07 shall be interpreted as limiting the right to practise medicine by a member of the Corporation.

## DIVISION IV EXAMINATIONS

### §1. Eligibility for examinations

**4.01.01.** In order to write examinations, the candidate must hold a letter of eligibility for the examinations.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**4.01.02.** To obtain the said letter of eligibility for examinations, the candidate shall :

- (a) fill in an application such effect in the form and according to that which is prescribed in Schedule III ;
- (b) complete the training periods and provide a report on the training period and the attestations from the establishments proving that he has completed the professional training periods required for the specialty ;

(c) provide a recent photograph of himself in 2 copies (passport type 3" × 3") attested to as authentic by the signature of 2 witnesses ;

(d) return the above documents to the secretary with the amount prescribed at least 5 months prior to the date of the written examinations.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**4.01.03.** The eligibility for examinations for each candidate shall be decided by the credentials committee of the Corporation. Where eligibility is refused, the committee may however review its decision if the candidate provides it with new facts.

**4.01.04.** Eligibility for examinations shall be communicated to the candidate by the secretary in writing.

**4.01.05.** A candidate may only present himself for examinations within the 3 years which follow the date if his letter of eligibility. After these 3 years a candidate who wishes to write examinations or rewrite an examination must submit a new application for eligibility following the ordinary procedure.

A new letter of eligibility is valid for 3 years unless a shorter length of time is set by the credentials committee. The committee is not obligated to issue a third letter.

**4.01.06.** Notwithstanding section 2.01 and paragraph *b* of section 4.01.02, a resident in internal medicine or in paediatrics may be eligible for written examinations if he has successfully completed at least 2 years of residency in the specialty concerned.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

**4.01.07.** Notwithstanding section 4.01.05, a resident who has passed the written examinations for certification in internal medicine or in paediatrics during residency may be eligible for oral, clinical and practical examinations during the 3 years which follow the end of this residency.

**4.01.08.** Notwithstanding section 2.01 and paragraph *b* of section 4.01.02, a resident in anesthesia may be eligible for the written examinations for certification in anesthesia if he has completed at least 3 years of residency in an anesthesia programme.

Notwithstanding section 4.01.05, this candidate may be eligible for other examinations within the 3 years which follow the end of his residency provided he has passed the examinations prescribed in the first paragraph.

*Amended in French D. 3049-81, G.O. II, 1981, p. 5043.*

## *§2. Specialty examinations*

**4.02.01.** The examinations which the candidates must pass shall be written or oral, clinical or practical examinations.

**4.02.02.** The examinations evaluate the candidate for the purpose of determining whether he is apt to practise the specialty and in particular to serve as consultant in the specialty.

**4.02.03.** Copying, an attempt to copy, or the participation in copying at an examination shall incur failure to pass the examination upon decision of the credentials committee.

**4.02.04.** (1) For each specialty, a jury of examiners made up of at least 3 physicians shall be appointed by the credentials committee which shall specify their term of office. The secretary of the Corporation, or in default thereof, the president, may appoint an examiner to replace examiners who are sick, absent or unable to act, or assist them should the need arise.

(2) Examiners shall be appointed for a period of 2 years; their term of office shall be renewable.

(3) At least 3 examiners shall be specialists in the specialty concerned, except for the first 4 years of a new specialty.

**4.02.05.** Two examiners of the specialty concerned shall constitute a quorum of the jury and may proceed either to the written examinations or to the oral, clinical or practical examinations.

**4.02.06.** Each year, at least one examinations session shall be held. The places and dates of the examinations shall be fixed by the secretary and communicated to the candidates.

**4.02.07.** During examinations, the candidate may use the French language or the English language.

**4.02.08.** Where a candidate fails, the jury may, after having evaluated whether the inadequacies of the candidate might be corrected by an additional training period, make recommendations to the credentials committee respecting such candidate.

**4.02.09.** A candidate may not write an examination more than 4 times unless the credentials committee has decided, after having evaluated whether the inadequacies of the candidate might be corrected by an additional training period, that he may rewrite it after such additional training period as the committee deems necessary.

**4.02.10.** A candidate who wishes to rewrite an examination shall fill in an application to such effect in the form and according to that which is prescribed in Schedule IV, submit, if necessary, an attestation that he has completed, according to the standards prescribed in section 3.01.05, the additional training period which could have been required, and in such case, fill in a new application for eligibility to examinations in the form and according to that which is prescribed in Schedule III and return such documents to the secretary with the amount prescribed at least 2 months prior to the date of the examination.

**4.02.11.** An eligible candidate who wishes to pass written or oral examinations shall register therefor by means of an application to such effect in the form and according to that which is prescribed in Schedule IV, at least 2 months prior to the date of the examination.

**4.02.12.** A candidate passes a written, oral, clinical or practical examination when he obtains the mark C ("satisfactory").

*§3. Written examinations*

**4.03.01.** The Bureau shall decide, for every examination, whether the technique of the essay type test or the technique of objective tests or another technique, shall be used. The jury concerned shall establish the questions and decide whether the candidate passes the examination or not.

**4.03.02.** The secretary or a person whom he designates for such purpose, shall give the written examinations and shall ensure the supervision thereof.

**4.03.03.** Anonymity shall be ensured during the correction of examinations.

*§4. Oral, clinical or practical examinations*

**4.04.01.** A candidate may not present himself for an oral, clinical or practical examination if he has not passed the written examination.

**4.04.02.** At the oral, clinical or practical examination, an identity card bearing the signature of the secretary and the photograph of the candidate as well as a summary of his record prepared by the secretary shall be remitted to the jury of examiners.

**4.04.03.** The jury shall decide whether the candidate passes the examination.

## **DIVISION V**

### **NEW SPECIALTIES**

**5.01.** Within 30 days of the coming into force of a regulation of the Bureau setting up a new specialty, the secretary of the Corporation shall advise each physician then entered on the roll, through a notice in the Corporation's bulletin or otherwise, of the setting up of a new specialty and the date that the regulation thereof is brought into force, reproducing Division V of this Regulation.

**5.02.** Within 6 months following the issuance of a notice by the secretary announcing the coming into force of a regulation of the Bureau setting up a new specialty, a physician may file with the credentials committee an equivalence application to obtain a specialist's certificate in the new specialty without having to pass an examination or without having to go through the training periods referred to in section 2.01.

**5.03.** The credentials committee shall award such equivalence if the physician requesting it has demonstrated :

(a) that his academic background, his training periods or his practical experience as a whole meet the Corporation's requirements for the specialty he is seeking ; and

(b) that he practises in the professional field related to the new specialty.

**5.04.** The credentials committee shall evaluate in each individual case the scope of the equivalence.

**5.05.** The credentials committee may recommend that a specialist's certificate in the new specialty be awarded to the physician without his being subjected either to training periods or examinations, or both.

**5.06.** The Bureau shall acknowledge equivalences in each individual case upon the report of the credentials committee.

## **DIVISION VI**

### **ISSUANCE OF SPECIALIST'S CERTIFICATES**

**6.01.** (1) When the candidate has met the conditions fixed by the Act and this Regulation, a specialist's certificate shall be issued to him if he is already the holder of a permit.

(2) A specialist's certificate may only be issued to the candidate who is otherwise entitled thereto at the time he obtains a permit ; the certificate is then dated and issued only on the date of awarding the permit.

(3) However, an attestation of having passed the examination for the certificate may be issued to a candidate who is not holder of a permit.

## **SCHEDULE I**

(ss. 3.01.03 and 3.01.04)

### **TRAINING PERIODS REQUIRED FOR THE PURPOSE OF OBTAINING A SPECIALIST'S CERTIFICATE IN VARIOUS SPECIALTIES**

1. **Allergy** : 48 months of training including :

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in allergy ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

2. **Pathology** : 48 months of training including :

(a) 36 months of training in pathology ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**3. Anaesthesia : 48 months of training including :**

(a) 36 months of training in anaesthesia ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**4. Biochemistry : 48 months of training including :**

(a) 36 months of training in a biochemistry laboratory including at least 12 months in a hospital milieu ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**5. Cardiology : 48 months of training including :**

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in cardiology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**6. Cardiovascular and thoracic surgery : 60 months of training including :**

(a) 24 months of training in general surgical services ;

(b) 24 months of training in cardiovascular and thoracic surgery ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**7. General surgery : 48 months of training including :**

(a) 36 months of training in general surgery ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**8. Orthopaedic surgery : 48 months of training including :**

(a) 12 months of training in general surgical services ;

(b) 24 months of training in orthopaedic surgery ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**9. Plastic surgery : 48 months of training including :**

(a) 24 months of training in general surgical services ;

(b) 24 months of training in plastic surgery.

**10. Dermatology : 48 months of training including :**

(a) 12 months of clinical training in internal medicine or in paediatrics ;

(b) 24 months of clinical training in dermatology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**11. Endocrinology : 48 months of training including :**

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in endocrinology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**12. Gastro-enterology : 48 months of training including :**

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in gastro-enterology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**13. Haematology : 48 months of training including :**

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in haematology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**14. Hygiene and public health.**

**15. Internal medicine : 48 months of training including :**

(a) 36 months of clinical training in internal medicine ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**16. Nuclear medicine : 48 months of training including :**

(a) 12 months of clinical training in internal medicine ;

(b) 24 months of clinical training in nuclear medicine ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**17. Microbiology : 48 months of training including :**

(a) 12 months of clinical training in internal medicine or in paediatrics or in pathology ;

(b) 24 months of training in microbiology including 12 months in a hospital milieu ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the

content thereof and have it approved by the credentials committee.

**18. Nephrology : 48 months of training including :**

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in nephrology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**19. Neurosurgery : 60 months of training including :**

(a) 12 months of training in general surgery ;

(b) 30 months of training in neurosurgery ;

(c) 18 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said period is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**20. Neurology :**

(1) 48 months of training including :

(a) 12 months of clinical training in internal medicine or in paediatrics ;

(b) 24 months of clinical training in neurology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

(2) One optional additional year shall be permitted in electroencephalography ; this year shall, after the passing of an examination, give right to the additional mention EEG on the certificate.

**21. Obstetrics-gynaecology : 48 months of training including :**

(a) 12 months of training, that is, 6 months in general surgery and 6 months the content of which may vary according to the university programme mentioned in section 3.01.01 ;

(b) 24 months of training in obstetrics-gynaecology, including one training period in endocrinology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**22. Ophthalmology :** 48 months of training including :

(a) 36 months of training in ophthalmology ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**23. Oto-laryngology :** 48 months of training including :

(a) 12 months of training in general surgery ;

(b) 24 months of training in oto-laryngology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**24. Paediatrics :** 48 months of training including :

(a) 36 months of clinical training in paediatrics ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**25. Physiatry :** 48 months of training including :

(a) 12 months of clinical training in internal medicine ;

(b) 12 months of training, including 6 months in neurology and 6 months in orthopaedics surgery ;

(c) 24 months of training in physiatry, 12 months of which may be spent in a rehabilitation centre.

**26. Pneumology :** 48 months of training including :

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in pneumology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the univer-

sity programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**27. Psychiatry :**

(1) 48 months of training including :

(a) 24 months of training in psychiatry, 12 months of which must be spent in a general care establishment ;

(b) 6 months of training in an establishment with psychiatric patients to whom prolonged care is given ;

(c) 6 months of training pedopsychiatry ;

(d) 12 months on training in accordance with the university programme mentioned in section 3.01.01 ; where the said year is not included in the approved university programme, the candidate shall propose the content thereof and have it approved by the credentials committee.

(2) One optional additional year shall be permitted in electroencephalography ; this year shall, after the passing of an examination, give right to the additional mention EEG on the certificate.

**28. Diagnostic radiology :** 48 months of training including :

(a) 36 months of training in radiology-diagnostic which may include 6 months of radiotherapy ;

(b) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**29. Radiotherapy :** 48 months of training including :

(a) 12 months of training in medical or surgical disciplines ;

(b) 24 months of training in radiotherapy ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**30. Rheumatology :** 48 months of training including :

(a) 18 months of clinical training in internal medicine or in paediatrics ;

(b) 18 months of clinical training in rheumatology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**31. Community health : 48 months of training including :**

(a) 12 months of clinical training in internal medicine or in pediatrics or family medicine ;

(b) 24 months of training in a university programme leading to a master's degree in the field of community health, industrial medicine or health administration, approved for such purpose by the Corporation and including training periods in centres approved by the Corporation, within the scope and restrictions of such approval, as described in the list of approvals mentioned in section 3.01.01 ;

(c) 12 months training period in community health in centres included in the university programme and approved by the Corporation.

**32. Urology : 48 months of training including :**

(a) 12 months of training in general surgery ;

(b) 24 months of training in urology ;

(c) 12 months the content of which may vary according to the university programme mentioned in section 3.01.01 ; where the said year is not included in the university programme approved, the candidate shall propose the content thereof and have it approved by the credentials committee.

**SCHEDULE II**

(ss. 3.02.02 and 3.02.09)

**CORPORATION PROFESSIONNELLE DES MÉDECINS DU QUÉBEC****DEMANDE D'OBTENTION D'UNE CARTE D'INTERNAT OU DE RÉSIDENCE  
APPLICATION FOR AN INTERNSHIP OR RESIDENCY CARD****19 19**

|   |   |   |   |  |  |
|---|---|---|---|--|--|
| NO IMMAT.<br>REGIST. NO.  |   | NOM DE FAMILLE - SURNAME  |   | PRÉNOMS - GIVEN NAMES                                    |  |
| ADRESSE<br>ADDRESS  |   | Numéro - Number Rue - Street  |   | Ville - City   | Pays - Country   |
| 8 7   | DATE DE NAISSANCE<br>DATE OF BIRTH  |   | 8 9   | LIEU DE NAISSANCE - PLACE OF BIRTH                       |  |
|   |   | VILLE<br>TOWN   |   | PAYS<br>COUNTRY  |  |
| 11 12   | CITOYENNETÉ ACTUELLE<br>PRESENT CITIZENSHIP   |   | 13  | DATE CITOYENNETÉ CANADIENNE<br>DATE CANADIAN CITIZENSHIP |  |
|   |   | VISA<br>1 Etudiant - Student <input type="checkbox"/><br>2 Immigrant <input type="checkbox"/> |   |  |  |
| 16 17   | DATE D'ARRIVÉE<br>DATE OF ARRIVAL   |   | Langue dans laquelle vous<br>désirez recevoir le courrier |  | 20 Français English  |
| 18 19   | QUÉBEC _____ MOIS MONTH 19<br>CANADA _____ MOIS MONTH 19                              |   | In which language do you wish<br>to receive your mail     |  | <input type="checkbox"/> <input type="checkbox"/>  |
| <b>DIPLÔME - DIPLOMA</b>  |   |   |   |  | 24 25  |
| DIPLOME DE MÉDECIN<br>MEDICAL DEGREE  |   |   |   |  | ANNÉE<br>YEAR  |
| UNIVERSITÉ UNIVERSITY   |   |   |   |  |  |
| 26  | 1 E.C.F.M.G. _____<br>ou - or   |   | ANNÉE YEAR  |  | DROIT D'EXERCICE DE LA MÉDECINE:<br>LICENCE TO PRACTISE:<br><input type="checkbox"/> QUÉBEC ANNÉE YEAR:<br><input type="checkbox"/> AUTRE PROVINCE<br>IN ANOTHER PROVINCE<br>LAQUELLE - SPECIFY<br>DATE<br><input type="checkbox"/> AUTRE PAYS<br>IN ANOTHER COUNTRY<br>LEQUEL - SPECIFY<br>DATE |
| 27 28   | 2 ÉQUIVALENT _____<br>No  |   | ANNÉE YEAR  |  |  |
|   | 3 L.M.C.C. _____<br>No  |   | ANNÉE YEAR  |  |  |
|   | EXAMENS DE LA LIC. QUÉBEC<br>4 QUEBEC LICENCE EXAM _____<br>No                        |   | ANNÉE YEAR  |  |  |
| 29  | 1 F.R.C.P.(c) OU - OR S.(c) _____<br>SPECIALITÉ SPECIALTY                             |   | ANNÉE YEAR  |  | DATE<br><input type="checkbox"/> AUTRE PAYS<br>IN ANOTHER COUNTRY<br>LEQUEL - SPECIFY<br>DATE  |
| 30 31   | 2 CERTIFICAT COLLEGE ROYAL<br>ROYAL COLLEGE CERTIFICATE _____<br>SPECIALITÉ SPECIALTY |   | ANNÉE YEAR  |  |  |
| 32 33   | 3 CERTIFICAT QUÉBEC<br>QUÉBEC CERTIFICATE _____<br>SPECIALITÉ SPECIALTY               |   | ANNÉE YEAR  |  |  |
|   | 4 AMERICAN BOARD _____<br>SPECIALITÉ SPECIALTY  |   | ANNÉE YEAR  |  |  |
|   | 5 M. Sc. Ph. D. _____<br>UNIVERSITÉ UNIVERSITY  |   | ANNÉE YEAR  |  |  |
| QUEL GENRE DE PRATIQUE DÉSIREZ VOUS FAIRE?<br>WHICH TYPE OF PRACTICE HAVE YOU CHOSEN? |   |   |   |  | 40 41  |
| Générale - General <input type="checkbox"/>   |   |   |   |  | QUAND - WHEN   |
| Spécialité - Specialty <input type="checkbox"/> LAQUELLE - SPECIFY                    |   |   |   |  | ENDROIT - PLACE  |
|   |   |   |   |  | ANNÉE YEAR   |
|   |   |   |   |  | <input type="checkbox"/> QUÉBEC<br><input type="checkbox"/> AUTRE - OTHER  |

SUITE AU VERSO - CONTINUED ON REVERSE SIDE →



PAGE **FORMATION - TRAINING**

2

| Centres hospitaliers dans lesquels vous ferez des stages de juillet 19 à juillet 19 |         | Establishments in which you will be training from July 19 to July 19 |           |
|---|---------|--|-----------|
| ÉTABLISSEMENTS — ESTABLISHMENTS   | SERVICE | MOIS<br>MONTH  |           |
| 1   |         | A TO   | (46) (47) |
| 2   |         | A TO   | (51) (52) |
| 3   |         | A TO   | (56) (57) |
| 4   |         | A TO   | (61) (62) |

|   |  |
|---|--|
| <p>POSTE DEMANDÉ: (DE JUILLET 19 A JUILLET 19)<br/>APPOINTMENT REQUESTED: (FROM JULY 19 TO JULY 19)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>1 <input type="checkbox"/> INTERNE: <span style="margin-left: 100px;">ROTATOIRE ROTATING <input type="checkbox"/></span><br/> <span style="margin-left: 100px;">MULTIDISCIPLINAIRE MIXED <input type="checkbox"/></span><br/> <span style="margin-left: 100px;">UNIDISCIPLINAIRE STRAIGHT <input type="checkbox"/></span></p> <p>2 <input type="checkbox"/> RÉSIDENT I <span style="margin-left: 100px;">(72) (73) SERVICE _____</span></p> <p>3 <input type="checkbox"/> RÉSIDENT II <span style="margin-left: 100px;">SERVICE _____</span></p> <p>4 <input type="checkbox"/> RÉSIDENT III <span style="margin-left: 100px;">SERVICE _____</span></p> <p>5 <input type="checkbox"/> RÉSIDENT IV <span style="margin-left: 100px;">SERVICE _____</span></p> <p>6 <input type="checkbox"/> RÉSIDENT V <span style="margin-left: 100px;">(75) (76) SERVICE _____</span></p> <p>7 <input type="checkbox"/> MONITEUR CLINIQUE<br/>CLINICAL FELLOW <span style="margin-left: 100px;">SERVICE _____</span></p> <p>8 <input type="checkbox"/> MONITEUR RECHERCHE<br/>RESEARCH FELLOW <span style="margin-left: 100px;">SERVICE _____</span></p> <p>9 <input type="checkbox"/> MONITEUR RECHERCHE ET CLINIQUE<br/>RESEARCH AND CLINICAL FELLOW <span style="margin-left: 100px;">SERVICE _____</span></p> </div> <div style="width: 35%; vertical-align: top;"> <p>ÉTÉS VOUS PAYÉ PAR<br/>ARE YOU PAID BY</p> <p>1 <input type="checkbox"/> SERVICES ASSURANCE HOSPITALISATION<br/>QUEBEC HOSP. INSURANCE</p> <p>2 <input type="checkbox"/> FORCES ARMÉES<br/>ARMED FORCES</p> <p>3 <input type="checkbox"/> GOUVERNEMENT FÉDÉRAL<br/>FEDERAL GOVERNMENT</p> <p>4 <input type="checkbox"/> BOURSES<br/>GRANTS</p> <p>5 <input type="checkbox"/> AUTRE REVENU<br/>OTHER INCOME</p> </div> </div> |  |
|---|--|

| ÉTABLISSEMENTS FRÉQUENTÉS ANTÉRIEUREMENT POUR : 1) INTERNAT 2) RÉSIDENCE<br>PREVIOUS POST-GRADUATE TRAINING: 1) INTERNSHIP 2) RESIDENCY |         |          |                      |
|---|---------|----------|----------------------|
| 1 - INTERNAT - INTERNSHIP   | SERVICE | DATE     | NO MOIS<br>NO MONTHS |
| ÉTABLISSEMENTS — ESTABLISHMENTS   |         |          |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
| 2 - RÉSIDENCE - RESIDENCY   |         |          |                      |
| ÉTABLISSEMENTS — ESTABLISHMENTS   | SERVICE | DATE     | NO MOIS<br>NO MONTHS |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |
|   |         | 19 TO 19 |                      |

|                  |             |
|------------------|-------------|
| SIGNATURE: _____ | DATE: _____ |
|------------------|-------------|

| À L'USAGE DE LA CORPORATION: |            |                |
|------------------------------|------------|----------------|
| NO REÇU _____                | DATE _____ | REMARQUE _____ |

**SCHEDULE III**

(ss. 4.01.02 and 4.02.10)

LA CORPORATION PROFESSIONNELLE DES MÉDECINS DU QUÉBEC

**DEMANDE D'ADMISSIBILITÉ À L'EXAMEN EN VUE DE L'OBTENTION  
DU CERTIFICAT DE SPÉCIALISTE****APPLICATION FOR ELIGIBILITY TO THE SPECIALTY  
CERTIFICATION EXAMINATION**

(Cette formule doit être dactylographiée / Please print)

NUMÉRO DE PERMIS \_\_\_\_\_ SPÉCIALITÉ \_\_\_\_\_  
 PERMIT NUMBER SPECIALTY

1. Nom \_\_\_\_\_ Prénoms \_\_\_\_\_  
 Surname Given names

2. Adresse / Address:  
 ÉTABLISSEMENT/ESTABLISHMENT \_\_\_\_\_ Tel.: \_\_\_\_\_  
 résidence / residence: \_\_\_\_\_ Tel.: \_\_\_\_\_  
 bureau / office: \_\_\_\_\_ Tel.: \_\_\_\_\_

3. Date de naissance \_\_\_\_\_ Lieu de naissance \_\_\_\_\_  
 Date of birth Place of birth

4. Avez-vous fait à notre Corporation une demande de certificat dans une autre spécialité ? oui ☐ non ☐  
 Have you applied for certification in another specialty? yes no

Laquelle? \_\_\_\_\_  
 If yes, name the specialty

Avez-vous déjà passé un examen pour l'obtention d'un certificat de spécialiste de notre Corporation? oui ☐  
 Have you previously presented examinations for the specialist certificate of the Corporation professionnelle des médecins du Québec? non ☐  
 non

Nom de la spécialité: \_\_\_\_\_  
 Name of specialty:

5. Études médicales: (spécifiez le titre obtenu: M.D., ou M.B., Ch. B., etc...)  
 Medical education: (specify title: M.D., or M.B., Ch. B., etc...)

| Université / University | Année / Year            | Titre / Degree | Date / Date |
|-------------------------|-------------------------|----------------|-------------|
| _____                   | 19 _____ à /to 19 _____ | _____          | _____       |
| _____                   | 19 _____ à /to 19 _____ | _____          | _____       |
| _____                   | 19 _____ à /to 19 _____ | _____          | _____       |

**6. Internat / Internship:**

| ÉTABLISSEMENT / ESTABLISHMENTS | Année / Year             | Service / Service | Nbre de mois<br>No. of months |
|--------------------------------|--------------------------|-------------------|-------------------------------|
| _____                          | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                          | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                          | 19 _____ à / to 19 _____ | _____             | _____                         |

**7. Résidence:** Décrivez vos stages comme résident. S'il y a lieu, décrivez vos stages en recherches et les cours post-gradués suivis. Mentionnez selon un ordre chronologique, le service, la durée du poste. Indiquez bien le poste que vous tenez au moment de votre requête.

**Residency:** List, in chronological order, with exact dates, the training you have had in various Establishments. Mention also your present appointment.

| Centre hospitalier / Hospital centre | Année / Year             | Service / Service | Nbre de mois<br>No. of months |
|--------------------------------------|--------------------------|-------------------|-------------------------------|
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |
| _____                                | 19 _____ à / to 19 _____ | _____             | _____                         |

**8. Diplômes obtenus / Diplomas:**

a) L.C.M.C.: Numéro \_\_\_\_\_ Année \_\_\_\_\_  
L.M.C.C.: Number \_\_\_\_\_ Year \_\_\_\_\_

b) Certificat du Collège Royal: Spécialité \_\_\_\_\_  
Certificate of the Royal College: Specialty \_\_\_\_\_  
Année \_\_\_\_\_  
Year \_\_\_\_\_

c) "Fellow" du Collège Royal: Spécialité \_\_\_\_\_  
Fellowship of the Royal College: Specialty \_\_\_\_\_  
Année \_\_\_\_\_  
Year \_\_\_\_\_

**d) Diplôme de l'American Board: Spécialité** \_\_\_\_\_  
*Certificate of the American Board: Specialty*

Année \_\_\_\_\_  
 Year \_\_\_\_\_

**e) Autres diplômes** \_\_\_\_\_  
*Other diplomas*

Année \_\_\_\_\_  
 Year \_\_\_\_\_

**9. Expérience en pratique générale ou dans l'enseignement**  
*Experience on general practice or in teaching:*

| Endroit / Place | Année / Year          | Nombre de mois<br>No. of months |
|-----------------|-----------------------|---------------------------------|
| _____           | 19 ____ à /to 19 ____ | _____                           |
| _____           | 19 ____ à /to 19 ____ | _____                           |
| _____           | 19 ____ à /to 19 ____ | _____                           |

**10. Publications / Publications**

| Nom de la Revue<br>Name of Publication | Titre de l'article<br>Title of Article | Date<br>Date |
|--|--|--------------|
| _____                                  | _____                                  | _____        |
| _____                                  | _____                                  | _____        |

**11. Références:** Noms des chefs de services et directeurs de programmes avec qui vous avez travaillé dans chaque établissement qui pourraient donner des références sur votre réputation et votre compétence professionnelle.

*References: Gives names of your chiefs of service and programme directors under whom you have trained in each establishment so we may obtain from them references as to your competence and ethical standing.*

| Nom / Name | Adresse / Address |
|------------|-------------------|
| _____      | _____             |
| _____      | _____             |
| _____      | _____             |

12.

Fixez ici une récente photo AUTOGRAPHIÉE et reconnue véritable devant 2 témoins qui signent : Une seconde photo libre autographiée doit nous être envoyée avec cette formule. Elle servira d'identification lors des examens.

Photo passeport 3 " X 3 "

S.V.P. autographiez la façade des photographies.

*Attach one recent SIGNED photograph bearing the signature of 2 witnesses*

*A second signed photograph should be enclosed for use with the identification card at the time of examination.*

*Passport 3" X 3"*

*Please sign across front of photographs.*

13. Détails additionnels

*Additional information*

**N.B.** Remplissez cette formule AU COMPLET et n'oubliez pas d'y joindre des copies photostatiques de vos certificats ou lettres attestant chacune de vos années de formation et d'études post-graduées dans la spécialité concernée.

**N.B.** *Do not forget to send photostatic copies of your certificates or letters attesting to EACH YEAR of training and post-graduate courses in the concerned specialty.*

« Je, par la présente, fais une demande auprès du Bureau de la Corporation professionnelle des médecins du Québec pour être admissible aux examens de spécialiste en \_\_\_\_\_ et \_\_\_\_\_

*"I, the undersigned, hereby make application to the Bureau of the Corporation professionnelle des médecins du Québec for eligibility to the specialty examination*

\_\_\_\_\_ in accordance with and subject to the Medical Act (R.S.Q., c. M-9) and its By-Laws, and enclose a sum of 50 \$ for the study of this petition.

inclus un montant de 50 \$ pour l'étude de ma requête, le tout conformément à la Loi médicale (L.R.Q., c. M-9) et aux règlements de la Corporation professionnelle des médecins du Québec.

*I agree to abide by the decision of the Bureau of the Corporation or the credentials committee or its examiners."*

J'accepte d'avance les décisions qui pourront être prises par le Bureau de la Corporation ou le comité d'examen des titres ou les médecins examinateurs. »

*I agree to abide by the decision of the Bureau of the Corporation or the credentials committee or its examiners."*

Signature: \_\_\_\_\_

(Signez nom au complet)

Signature: \_\_\_\_\_

(Sign full name)

**ATTENTION:**

Veuillez, S.V.P., avertir le secrétaire de votre changement d'adresse en mentionnant que vous êtes candidat aux examens du certificat de spécialiste.

**ATTENTION:**

*Please be sure to notify the secretary's office of any change of address. Also mention that you are a candidate for the specialty examination.*

À L'USAGE DE LA CORPORATION

FOR CORPORATION USE

|           |   |                   |   |
|-----------|---|-------------------|---|
| PRÉNOMS   | DÉCISION DU COMITÉ D'EXAMEN DES TITRES: |                   |   |
|           | Date: _____                             | Décision: _____   | <input type="checkbox"/> Admissible à l'examen<br><input type="checkbox"/> Maintenue<br><input type="checkbox"/> Refusée<br><input type="checkbox"/> Stage suppl. _____ mois _____ service<br><input type="checkbox"/> Différée<br><input type="checkbox"/> Certificat accordé sans examen<br><input type="checkbox"/> Remarques: _____ |
| NOM       | REVISION:                               |                   |   |
|           | Date: _____                             | Décision: _____   | <input type="checkbox"/> Admissible à l'examen<br><input type="checkbox"/> Maintenue<br><input type="checkbox"/> Refusée<br><input type="checkbox"/> Stage suppl. _____ mois _____ service<br><input type="checkbox"/> Différée<br><input type="checkbox"/> Certificat accordé sans examen<br><input type="checkbox"/> Remarques: _____ |
| NO. CERT. | DATE                                    | REDEVANCES / Dues | Étude: _____ Date: _____ No. reçu: _____<br>Revision: _____ Date: _____ No. reçu: _____<br>Examen: 1) _____ Date: _____ No. reçu: _____<br>2) _____ Date: _____ No. reçu: _____<br>3) _____ Date: _____ No. reçu: _____   |

**SCHEDULE IV**

(s. 4.02.10)

Corporation professionnelle  
des médecins du  
Québec

|   |                                      |                                     |                                    |                                    |                                    |                                     |
|---|--------------------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| DATE _____  |                                      |                                     |                                    |                                    |                                    |                                     |
| I hereby apply for  |                                      |                                     |                                    |                                    |                                    |                                     |
| <input type="checkbox"/> the written examination in _____ (100 \$);   |                                      |                                     |                                    |                                    |                                    |                                     |
| <input type="checkbox"/> the oral and clinical examination in _____ (100 \$);<br>this amount will be returned if you fail the written part;   |                                      |                                     |                                    |                                    |                                    |                                     |
| <input type="checkbox"/> the supplemental oral and clinical examination in _____ (100 \$).  |                                      |                                     |                                    |                                    |                                    |                                     |
| NAME _____  |                                      |                                     |                                    |                                    |                                    |                                     |
| ADDRESS _____<br>_____  |                                      |                                     |                                    |                                    |                                    |                                     |
| TEL : Establishment _____   |                                      |                                     |                                    |                                    |                                    |                                     |
| Residence _____   |                                      |                                     |                                    |                                    |                                    |                                     |
| I wish to take my written examination: <table style="display: inline-table; vertical-align: middle; margin-left: 20px;"> <tr> <td>in Montreal <input type="checkbox"/></td> <td>in Paris <input type="checkbox"/></td> <td>in French <input type="checkbox"/></td> </tr> <tr> <td>in Québec <input type="checkbox"/></td> <td>in London <input type="checkbox"/></td> <td>in English <input type="checkbox"/></td> </tr> </table> | in Montreal <input type="checkbox"/> | in Paris <input type="checkbox"/>   | in French <input type="checkbox"/> | in Québec <input type="checkbox"/> | in London <input type="checkbox"/> | in English <input type="checkbox"/> |
| in Montreal <input type="checkbox"/>  | in Paris <input type="checkbox"/>    | in French <input type="checkbox"/>  |                                    |                                    |                                    |                                     |
| in Québec <input type="checkbox"/>  | in London <input type="checkbox"/>   | in English <input type="checkbox"/> |                                    |                                    |                                    |                                     |
| As required by regulations, I include the amount(s) covering the examination fee(s) indicated above.  |                                      |                                     |                                    |                                    |                                    |                                     |

**N.B. This form must be returned to the Corporation BETWEEN 1 May and 1 July.**

Please advise the Specialty Department of the Corporation if you change your *address* or if you *cancel your application* for an examination.

In the latter case, an amount of 20\$, covering administration fees, will be retained by the Corporation.

1440 ouest, rue Sainte-Catherine, suite 914, Montréal, Qué. H3G 1 S5 — Tél.: 878-4441

O.C. 2461-75, (1975) 107 O.G. II, 3511, 5055 and 5568  
 O.C. 2631-76, (1976) 108 O.G. II, 5125  
 O.C. 3313-78, (1979) 111 G.O. II, 1839  
 Decision of 18.09.81, (1981) 113 G.O.II, 4067  
 Decision of 18.09.81, (1981) 113 G.O.II, 4069



c. M-9, r.8

## Regulation respecting the records of a physician who ceases to practise

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 91)

### DIVISION I GENERAL

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “Corporation” : the Corporation professionnelle des médecins du Québec ;

(b) “physician” : every person entered on the roll of the Corporation ;

(c) “records” : the records prepared by a physician within the meaning of the Regulation respecting the keeping of records by physicians (c. M-9, r.19) ;

(d) “transferee” : a physician to whom records are transferred ;

(e) “secretary” : the secretary of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** In the case of a physician practising in an establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5), this Regulation shall not apply to the records kept by such establishment.

**1.04.** In the case of a physician practising for the account of an employer, this Regulation shall not apply to the records kept by that physician and held by such employer if, upon termination of the said physician’s employment, he is replaced by another physician.

**1.05.** An agreement respecting the transfer of the records of a physician who ceases to practise must be certified in writing and sent to the secretary of the Corporation.

### DIVISION II CESSATION OF MEDICAL PRACTICE

**2.01.** A physician who voluntarily ceases to practise his profession must, 30 days prior to the date fixed for the cessation of practice :

(a) have taken the necessary measures to allow his patients to get in touch with him in order to provide that the pertinent information contained in their records be communicated to the physician who will continue their care ; or

(b) have taken the necessary measures to have his records preserved in a manner guaranteeing their confidentiality and that will allow his patients to conveniently provide for their transfer to the physician who will continue their care ; or

(c) if he has found a transferee for his records, notify the secretary by registered or certified mail of the date on which he will cease to practise medicine, giving the name, address and telephone number of the transferee.

**2.02.** Where he is informed of the death of a physician, the secretary must urge the assigns of that physician to find a transferee as soon as possible.

**2.03.** The transferee must, within 30 days of his taking possession of the records transferred to him, cause an advertisement to be published in a newspaper circulated in the region in which that physician practised stating his address, telephone number and the fact that he is in possession of the records of that physician.

### DIVISION III STRIKING OFF FOR 12 MONTHS OR LESS

**3.01.** A physician who is struck off the roll for 12 months or less must, as soon as he is notified of the final decision thereon, take the necessary measures to ensure that his records are preserved and that will allow copies of his records to be sent on request to the physician who will continue the care.

### DIVISION IV STRIKING OFF FOR OVER 12 MONTHS

**4.01.** Where a physician is struck off the roll for more than 12 months, the secretary must ensure that the records of that physician are entrusted to him.



**4.02.** The secretary may, at any time, entrust a physician's records of which he has custody to a transferee.

**4.03.** The records entrusted to the secretary may be microfilmed.

**4.04.** Section 2.03 applies to the secretary.

#### **DIVISION V PRESERVATION OF RECORDS**

**5.01.** The transferee or the secretary must preserve each of the records in his possession for 5 years dating from the last writing or entry in each of the said records.

**5.02.** The secretary must return the records he still has in his possession to a physician who resumes the practice of his possession.



c. M-9, r.9

## **Regulation respecting terms and conditions for election to the Bureau of the Corporation professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** The definitions contained in the Professional Code (R.S.Q., c. C-26) and in the Medical Act (R.S.Q., c. M-9) shall, unless the context indicates otherwise, apply to this Regulation.

**1.02.** In this Regulation, unless the context indicates otherwise, the word “Corporation” means the Corporation professionnelle des médecins du Québec.

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendements, shall apply to this Regulation.

### **DIVISION II TERMS AND CONDITIONS OF ELECTION**

**2.01.** The date and time for closing of the poll shall be fixed on the first Wednesday of October at 16 h every year in which elections are held.

**2.02.** Candidates for the office of director shall be proposed by a nomination paper, in the form prescribed in Schedule A.

The deadline for the receipt of nomination papers, on the last day on which they may be received by the secretary, shall be fixed at 16 h.

**2.03.** The secretary shall draw up a list of the qualified voters; this list shall contain the names of the members entered on the roll on the 45<sup>th</sup> day prior to the date of closing of the poll. Only the members entered on such list may vote.

**2.04.** At least 15 days before the date fixed for the closing of the poll, the secretary shall send by mail to each voter the following documents at the same time as he advises him of such date :

(a) a ballot-paper certified by the secretary, stating the names of the candidates for the office of director in the region in which that member may exercise his right to vote and the number of posts to be filled. Certification of the ballot-paper by the secretary may be made by using a facsimile of his signature ;

(b) an envelope addressed to the secretary on which the word “ELECTION” is written and on which appear the name of the voter, his address and his region ;

(c) an envelope to contain the ballot-paper and on which the words “Corporation professionnelle des médecins du Québec” and “Ballot-paper” are written.

**2.05.** The secretary may, upon request made in writing under oath, provide duplicates of ballot-papers and envelopes to any member who did not receive those forwarded to him.

**2.06.** Members shall be allowed to vote only for the candidates proposed for the region in which they principally practise their profession.

**2.07.** The voter shall place his ballot-paper in the envelope marked “Ballot-paper”. He shall seal it and place it in the envelope marked “ELECTION” ; he shall transmit the latter envelope to the secretary.

**2.08.** The secretary shall deposit all the envelopes marked “ELECTION” in a sealed ballot box, without opening them.

**2.09.** Where several envelopes are received by the secretary from the same voter, only the first one received shall be valid ; all others shall be discarded.

**2.10.** At the time of counting of the votes, the envelopes marked “ELECTION” shall be opened. The envelopes marked “Ballot-paper” which are signed or marked in any manner whatsoever shall be discarded and the ballot-paper contained therein shall be void. The secretary shall then open the envelopes retained and count the ballot-paper.

**2.11.** Every ballot-paper in which a vote is cast for more candidates than there are offices to be filled shall be void.

**2.12.** After the counting of votes and the drawing of lots where applicable, the secretary shall declare the candidates elected and make known the result of the election to each of them.

**2.13.** Where the president is elected by a general vote of the members, all the section of Division II shall, with the exception of section 2.06, apply *mutatis mutandis* to his election ; in such case, the secretary shall annex to the documents referred to in section 2.04 a ballot-paper certified by him indicating the names of the candidates for the office of president.

## **SCHEDULE A**

( s. 2.02)

### **NOMINATION PAPER**

#### **Nomination paper for the election of a director in the region**

We, the undersigned, members in good standing of the Corporation professionnelle des médecins du Québec, practising our profession principally in the . . . . . region, propose as candidate for the next election held in that region :

Doctor . . . . .

(address) . . . . .

The signature and address  
of five physicians practising  
their profession principally  
in that region is compulsory.



c. M-9, r.10

**Regulation respecting standards for recognizing the equivalence of the training of a person not holding the normally required diploma, for the purposes of issuing a specialist's certificate**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

**DIVISION I  
GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) "Corporation" : the Corporation professionnelle des médecins du Québec ;

(b) "internship" : the training periods served for the purpose of obtaining a permit ;

(c) "residency" : the training periods served in order to obtain a specialist's certificate or to finish professional training.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, apply to this Regulation.

**DIVISION II  
STANDARDS OF EQUIVALENCE**

**2.01.** A specialist's training certified by a specialist's certificate of the Royal College of Physicians and Surgeons of Canada or of an American Board of certification of the United States, obtained following an examination in a specialty recognized by the Corporation, shall constitute an equivalence permitting its holder to be eligible for oral, clinical and practical examinations in such specialty, and to obtain the specialist's certificate, without having to pass written examinations or to serve a residency, if such holder proves to the credentials committee that :

(a) where he is not a Canadian citizen or has not been legally admitted to Canada to permanently reside therein,

he completed at least one training year in a university programme of Québec approved by the Corporation and in an establishment centre then recognized by it in accordance with section 3.01.01 of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec (c. M-9, r.7) ;

(b) he completed within a training programme of a faculty of medicine of Canada or of the United States, recognized by the Corporation, training periods whose duration and content meet the requirements of the Corporation for the specialty applied for as described in Schedule I of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec ;

(c) he practised such specialty with competence and without interruption from the time of his obtainment of the certificate ;

(d) he is in good standing with the competent authority of the last place where he practised his specialty.

**2.02.** A candidate who has acquired post-doctorate training outside Canada or the United States in a specialty recognized by the Corporation shall be accorded an equivalence permitting him to be immediately eligible for specialty examinations :

(a) if he has served his internship in Canada or in the United States in a training centre then recognized by the Corporation, unless he is already the holder of a permit ;

(b) if he completed a residency in Québec whose duration, in all cases shall not be less than 1 year ;

(c) if the duration and content of the training periods completed by the candidate during his training meet the requirements of Schedule I of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec ;

(d) if the competence of such candidates is the object of a favourable report by the director of a training programme of a faculty of medicine of Québec and a recommendation for equivalence has been made to the Corporation of the dean of the said faculty and approved by the credentials committee.

**2.03.** A candidate who avails himself of section 2.02 and who is hired by a faculty of medicine of Québec as a professor or associate professor shall be immediately eligi-

ble for oral, clinical and practical examinations in the specialty concerned without having to serve a residency or pass written examinations provided, however, that the conditions prescribed in paragraph c of the same section are fulfilled.

**2.04.** A candidate who avails himself of section 2.02 and who is engaged by a faculty of medicine of Québec as assistant professor shall be immediately eligible for written examinations without having to serve a residency provided, however, that the conditions prescribed in paragraph c of the same section are fulfilled.

**2.05.** Sections 2.02, 2.03 and 2.04 shall apply to the candidate who has acquired specialist's training certified by a specialist's certificate obtained following examinations other than in Canada or in the United States from a post-doctorate training body, or who has acquired a diploma thus issued for the same reason following an examination.

**2.06.** (1) A candidate who has received, outside of Québec but in Canada or the United States, post-doctorate training within a training programme approved by the Royal College of Physicians and Surgeons of Canada or by the Council of Medical Education of the American Medical Association may obtain an equivalence for such training if :

(a) the duration and the content of the training periods completed until then by the candidate during the said training meet the requirements of Schedule I of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec ;

(b) such training periods have been completed in a satisfactory manner according to the judgement of the credentials committee which shall evaluate them in the light of current medical science data and the training given in the training programmes of the faculties of medicine of Québec.

(2) The credentials committee shall evaluate the extent of the equivalence in each specific case.

**2.07.** A candidate who avails himself of section 2.06 and who is engaged by a faculty of medicine of Québec as a professor or associate professor shall be immediately eligible for oral, clinical and practical examinations in the specialty concerned without having to pass written examinations provided, however, that the duration and the content of the training periods he has completed meet the collective requirements for the specialty concerned of Schedule I of the Regulation respecting certain terms and conditions

for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec.

**2.08.** A candidate who avails himself of section 2.06 and who is engaged by a faculty of medicine of Québec as assistant professor shall be immediately eligible for written examinations provided, however, that the duration and content of the training periods he has completed meet the collective requirements for the specialty concerned of Schedule I of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec.

### **DIVISION III** **RECOGNITION OF EQUIVALENCE**

**3.01.** The Bureau or, subject to the delegation of power, the Executive Committee shall recognize the equivalences in each specific case following the report of the credentials committee.



c. M-9, r.11

## **Regulation respecting the standards relating to the form and content of verbal or written prescriptions made by a physician**

Medical Act  
(R.S.Q., c. M-9, s. 19)

Professional Code  
(R.S.Q., c. C-26)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Corporation” : the Corporation professionnelle des médecins du Québec ;
- (b) “physician” : whoever is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II WRITTEN PRESCRIPTIONS**

**2.01.** A physician must not give to any person whatsoever a written prescription for medication, apparatus or treatment unless the following are clearly indicated thereon :

- (a) his signature ;
- (b) the number of his permit to practise ;
- (c) the date ;
- (d) the patient's identity ;
- (e) in the case of treatment, the nature of the treatment ;
- (f) in the case of medication, the name of the medication, its pharmaceutical form, its concentration, the amount prescribed or the duration of treatment, the dosage and the number of renewals authorized ;
- (g) the validity period of the prescription, if applicable.

**2.02.** Section 2.01 applies to prescriptions given in a hospital centre, with the exception of paragraphs *b* and *g* in the case of a patient admitted within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5).

### **DIVISION III VERBAL PRESCRIPTIONS**

**3.01.** A physician who gives a verbal prescription for medication, apparatus or treatment must clearly indicate all the items prescribed in paragraphs *d* to *g* of section 2.01.



c. M-9, r.12

## Regulation respecting the procedure for the conciliation and arbitration of accounts of physicians

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 88)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Corporation” : the Corporation professionnelle des médecins du Québec ;
- (b) “secretary” : the secretary of the Corporation ;
- (c) “member” : any person entered on the roll of the Corporation ;
- (d) “syndic” : the syndic, assistant syndic or one of the corresponding syndics of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16) shall apply to this Regulation.

**1.03.** The syndic shall transmit a copy of the Regulation to every person who requests it.

### DIVISION II CONCILIATION

**2.01.** A client who has a dispute with a member as to the amount of an account for professional services, must before seeking arbitration, apply for conciliation by the syndic by sending him through registered or certified mail the form in Schedule 1 duly completed.

**2.02.** The application for conciliation must be sent before the day on which an action concerning the account contested is served by the member on the client.

**2.03.** Within 5 days following the date he received the application for conciliation, the syndic shall send a copy of

the application to the member by registered or certified mail.

**2.04.** The syndic shall proceed with the conciliation in the manner he deems most appropriate.

**2.05.** The syndic shall send a report of his conciliation by registered or certified mail to both parties as soon as possible.

### DIVISION III ARBITRATION

**3.01.** Should the conciliation not result in an agreement between the parties, the client may, within 30 days of receipt of the syndic’s report, or, in the absence of such a report, between the 45<sup>th</sup> and the 90<sup>th</sup> day following receipt by the syndic of the application for conciliation, have recourse to arbitration, through a letter for such purpose sent by registered or certified mail to the secretary.

**3.02.** The secretary shall advise the Executive Committee thereof who shall appoint a member to act as arbitrator, as quickly as possible, and the secretary shall send the client by registered or certified mail 4 copies of the submission to arbitration in Schedule 2 which shall mention the name of the appointed arbitrator.

**3.03.** Within 15 days after he receives the 4 copies of the submission to arbitration, the client shall, on pain of forfeiture of his right to arbitration, send to the secretary through registered or certified mail :

- (a) the account of fees and disbursements that is the subject of the dispute ;
- (b) the detailed account of the reasons for refusing to pay the account ;
- (c) an *affidavit* that the claim is sincere and that it is not made with the intent of putting off payment ;
- (d) 3 copies of the submission to arbitration duly completed and signed by him.

**3.04.** The secretary shall give forthwith to the member whose account is the subject of the dispute copies of the documents mentioned in paragraphs *d* of section 3.03 signed by the client.

**3.05.** Upon receiving a copy of the submission to arbitration duly signed by the member, the secretary shall put the dispute before the arbitrator by giving him copies of the documents mentioned in paragraphs *a*, *b*, *c*, and *d* of section 3.03.

**3.06.** The member shall commit himself over his signature in the submission to arbitration put forward pursuant to this Regulation within 30 days of its reception, unless a notice of legal action for the amount of the outstanding account has been served prior to receipt by him of the application for conciliation.

**3.07.** After having signed the submission to arbitration, the member shall transmit to the arbitrator the files, documents and information required by him and shall comply with the submission to arbitration.

**3.08.** The arbitrator shall fix the date, time and place of the hearing. A notice thereof shall be mailed to the parties by the secretary at least 10 days prior to that date.

**3.09.** Before acting, the arbitrator shall take the oath prescribed in Schedule II to the Professional Code (R.S.Q., c. C-26).

**3.10.** Following the award, the arbitrator's record with a copy of the award shall be filed with the secretary. The secretary, barring an order from a competent court or a specific authorization from both parties, may not deliver a copy thereto in whole or in part except to the parties, the syndic and the Bureau.

#### **DIVISION IV FEES**

**4.01.** The evidence may not be recorded unless requested by the arbitrator or one of the parties. In the latter case, that party shall bear the costs.

**4.02.** The decision must adjudge on the arbitration fees, that is, the costs actually incurred by the Corporation for the holding of the arbitration. However, the total amount of the arbitration fees may under no circumstances exceed 15% of the amount involved in the arbitration.

Should an agreement be reached between the parties prior to a decision by the arbitrator, the arbitrator shall, nevertheless adjudge on the arbitration fees in accordance with this section.

### **SCHEDULE 1**

(s. 2.01)

#### **APPLICATION FOR CONCILIATION**

I, the undersigned .....  
(name and address)

personally declare that :

(1) .....  
(name and address of the member of the Corporation)

claims the sum of ..... for professional services provided between ..... and .....  
..... as attested by the account a copy of which is attached hereto ;

(2) I refuse to pay this account for the following reason(s) :

but (if applicable) I acknowledge owing the sum of ..... for the professional services referred to in the account ;

(3) I apply for conciliation by the syndic pursuant to Division II of the Regulation respecting the procedure for the conciliation and arbitration of accounts of physicians (R.R.Q., c. M-9, r.12), of which I declare having received a copy and taken cognizance.

(4) I renounce to the benefit of any time elapsed with regard to the prescription.

Witnesses

Signed

..... 19...  
.....  
(client's signature)

Date

### **SCHEDULE 2**

(s. 3.02)

#### **SUBMISSION RELATIVE TO AN ACCOUNT OF FEES AND DISBURSEMENTS FOR PROFESSIONAL SERVICES**

Entered into by :

.....  
(name) (capacity) (address)



**CLIENT**

Hereinafter called the party of the  
first part

Signed in Montréal, this ..... day of .....

.....  
(signature of client)

.....  
(signature of member of the  
Corporation)

.....  
(name and address of the member of the Corporation)

Hereinafter called the party of the  
second part

We, the undersigned, are agreed on the following :

(1) The amount of the account of fees and disbursements submitted by the party of the second part to the party of the first part on or about the .....  
..... and amounting to ..... is the subject of this dispute ;

(2) The fair amount of the fees and disbursements in this dispute shall be determined by the following arbitrator who has the power to act as mediator.

.....  
(name of arbitrator)

(3) The party of the first part claims that the fair amount of the fees should not exceed .....  
..... being the sum that the party of the first part acknowledges that he owes to the party of the second part ;

(4) For prescription purposes, the party of the first part renounces to the benefit of any time elapsed ;

(5) In case of death, refusal, withdrawal or inability to act of the arbitrator, he will be replaced. The new arbitrator will be appointed by the Executive Committee of the Corporation ;

(6) The award of the arbitrators shall be rendered within 30 days following the last hearing and in any case within the time limit prescribed in article 941 of the Code of Civil Procedure (R.S.Q., c. C-25) ;

(7) The minutes of the hearing need only be signed by the arbitrator ;

(8) Neither of us will be represented by a lawyer ;

(9) Charges incurred by each of us for the arbitration will remain at our expense and cannot be recovered from the opposite party, whatever the award ;

(10) We undertake to pay to the Corporation the arbitration costs adjudged by the arbitrator pursuant to the Regulation respecting the procedure for the conciliation and arbitration of accounts of physicians (R.R.Q., c. M-9, r.12) of which we declare having taken cognizance ;

(11) The award is binding on both parties ;

(12) The arbitration is subject to the applicable provisions of the Code of Civil Procedure and in particular to Book Seven thereof on arbitration.

Decision of 18.09.81, (1981) 113 G.O. II, 4070



c. M-9, r.13

## **Regulation respecting the procedure of the professional inspection committee of physicians**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 90)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** This Regulation is made under section 90 of the Professional Code (R.S.Q., c. C-26).

**1.02.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “committee” : the professional inspection committee ;

(b) “Corporation” : the Corporation professionnelle des médecins du Québec ;

(c) “investigator” : a member of the committee or an investigator within the meaning of section 112 of the Professional Code ;

(d) “establishment” : an establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5).

**1.03.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II COMMITTEE**

**2.01.** The committee is composed of at least 5 members.

**2.02.** The term of office of each member of the committee is one year. The term expires on the day of the appointment of his successor ; it is renewable.

**2.03.** The Bureau shall, each year, appoint the secretary of the committee from among its members ; this term of office is renewable.

**2.04.** The quorum of the committee is fixed at a majority of its members.

**2.05.** The office of the committee is situated at the corporate seat of the Corporation. All the documents, minutes, reports and other writings relative to the inspection and inquiries held by the committee or an investigator are kept in the said office.

**2.06.** The secretary of the committee shall inform the Executive Committee regularly of the premises or establishments in which the committee or an investigator carries out the functions assigned to it or him by the Medical Act (R.S.Q., c. M-9). He shall also coordinate the work of that committee.

**2.07.** A member of the committee who decides to act on his own initiative must notify the secretary of the committee in writing prior thereto. He shall then forward to the latter, without delay, a written report on his activities.

### **DIVISION III RECORDS OF PHYSICIANS**

**3.01.** A committee’s report concerning a physician shall be entered in the latter’s record held by the Corporation.

**3.02.** A physician has the right of access to the report entered in his record by the professional inspection committee ; this right shall be exercised on the premises. The physician may take a copy of the report at his own expense.

### **DIVISION IV SUPERVISION AND INQUIRIES**

**4.01.** The committee shall determine a programme for the supervision of the practice of the profession which it will submit in advance to the Executive Committee.

**4.02.** Every year, the Bureau shall publish in the bulletin of the Corporation a report on the activities of the professional inspection committee, omitting, however, any identification of the physicians who were the object of an inspection and the other persons concerned.

**4.03.** Before the committee or an investigator visits a physician to perform the duties assigned to it or him by the

Act, it or he shall give to that physician a written notice of at least 7 clear days prior to the date fixed for the visit.

Where a visit made within the scope of the Corporation's supervision programme takes place in an establishment in which there is a council of physicians and dentists, such notice shall be given to that council and shall replace the notice to each physician practising therein.

In all cases, the chairman or the secretary of the committee may reduce that period by 7 days or allow the inspection to proceed without notice, if he has reason to believe that the sending of the notice could jeopardize the object for which the inquiry or inspection is to be held.

**4.04.** An investigator must, if so required to do, produce a certificate attesting to his capacity and signed by the secretary or assistant secretary of the Corporation.

**4.05.** A physician who is the object of an inquiry or whose records, books and registers are the object of a verification may be present or be represented by a mandatory at the inquiry or verification.

**4.06.** Where a record, document, book or register is held by a third person, the physician must, at the investigator's request, authorize the latter to take cognizance or a copy thereof.

**4.07.** If a physician or any other person refuses to receive an investigator, the latter shall immediately notify the Executive Committee.

## **DIVISION V**

### **RECOMMENDATIONS OF THE COMMITTEE**

**5.01.** The committee's decisions and recommendations are made by the majority of the members present ; in the case of a tie-vote, the chairman shall have a casting vote.

**5.02.** Where the committee does not recommend that a training period is required, he shall immediately notify the physician concerned. Where the committee recommends that a training period is required, the procedure to be followed shall be as indicated in the Regulation respecting the refresher training period and the limitation of the right of a physician to practise (c. M-9, r.18).

**5.03.** The committee shall report periodically on its activities to the Executive Committee.



c. M-9, r.14

## Regulation respecting advertising by physicians

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 92)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Corporation” : the Corporation professionnelle des médecins du Québec ;
- (b) “physician” : whosoever is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**1.03.** The physician may only advertise that which is prescribed in this Regulation and under the conditions given herein.

### DIVISION II PROFESSIONAL CARD AND STATIONERY

**2.01.** A physician may not enter on his professional card, his prescription slips or on any other form of stationery anything other than :

- (a) his name, the names of his partners, and the name under which he practises where the law allows him to practise under a name other than his own ;
- (b) his profession, the M.D. sigla and the sigla of any other title granted him, with the exception of a title which could lead to the belief that he is a specialist where such is not the case ;
- (c) his status of specialist by indicating the discipline for which he is certified by the Corporation, or his status of general practitioner ;
- (d) the address of his office, his telephone number and his office hours ;
- (e) the graphic sign of the Corporation ; and

(f) where applicable, the name of the establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5) where he practises.

**2.02.** The professional card shall not measure more than 66 square centimetres.

### DIVISION III INFORMATION MEDIA AND PRINTED MATTER

**3.01.** A physician may publish or allow to be published in newspapers, magazines, periodicals, directories or other printed matter an advertisement containing all or part of that set forth in section 2.01. Such advertisement may not, however, exceed 66 square centimetres and shall not appear more than once in the same issue of a newspaper, magazine, periodical, directory or other printed matter.

Such advertisement may, however, appear more than once in the same issue of a telephone directory.

**3.02.** Upon his first entry on the roll, his obtaining a specialist's certificate, the opening of his consulting room, his admission to a group of physicians or an establishment or his appointment to a post related to the practice of his profession, a physician may publish or allow to be published his photograph and biographical notes in newspapers, magazines or other printed matter.

Such advertisement shall not appear more than once in the same issue of a newspaper, magazine, periodical, directory or other printed matter.

The photograph authorized in the first paragraph shall not exceed 64 square centimetres.

The physician may also, under the same circumstances, hold a press conference or be the subject of reporting.

**3.03.** The physician may not advertise by cards, circulars or any other writings distributed from door to door, through the mail, or otherwise, except in the case of the opening of a consulting room or a change of address or a change in his professional field of practice and then the advertisement shall be made only to his colleagues and clients.

**DIVISION IV  
SIGNS OR PLATES**

**4.01.** The physician may advertise by means of a sign or plate which may be seen from the outside, and 2 interior signs, which shall not exceed 1 800 square centimetres and which may contain all or part of that which is indicated in section 2.01.

The physician shall not use any form of intermittent or flashing sign, or a neon sign.

**DIVISION V  
GRAPHIC SIGN OF THE CORPORATION**

**5.01.** The Corporation is represented by a graphic sign in accordance with the original kept by the secretary of the Corporation and reproduced hereunder.



**5.02.** Whenever a physician reproduces the graphic sign of the Corporation for advertising purposes, he must ensure that it is in conformity with the original kept by the secretary of the Corporation and that it does not exceed 25 square centimetres.



c. M-9, r.15

## **Regulation respecting the dues payable by candidates to the practice of the medical profession**

Medical Act  
(R.S.Q., c. M-9, s. 23)

Professional Code  
(R.S.Q., c. C-26)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Corporation” : the Corporation professionnelle des médecins du Québec ;
- (b) “physician” : a person who is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II DUES**

**2.01.** Candidates wishing to obtain a permit must pay the following dues to the Corporation :

- (a) the sum of 75 \$ to obtain a training card, to be paid at the time of his application to that effect ;
- (b) the sum of 75 \$ for study of the application for acceptance to the examinations, submitted by a candidate who holds a diploma in medicine conferred outside Québec or by a candidate who has served his training periods outside Québec, to be paid at the time the application is submitted. The same amount shall be paid for review of an application for acceptance ;
- (c) the sum of 200 \$ to obtain the permit, to be paid at the time the application to that effect is submitted.

**2.02.** A candidate may not obtain the training card or the permit unless he has paid the dues prescribed in section 2.01.

**2.03.** The dues paid by the candidates are not refundable.



c. M-9, r.16

**Regulation respecting the dues payable  
by candidates to obtain a specialist's  
certificate from the Corporation  
professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9, s. 23)

Professional Code  
(R.S.Q., c. C-26)

**DIVISION I  
GENERAL PROVISION**

**1.01.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

**DIVISION II  
DUES**

**2.01.** The following dues shall be payable to the Corporation professionnelle des médecins du Québec by candidates to obtain a specialist's certificate :

(a) the sum of 75 \$ for study of the records of the candidates referred to in paragraph *e* of section 3.02.03 of the Regulation respecting certain terms and conditions for a specialist's certificate to be issued by the Corporation professionnelle des médecins du Québec (c. M-9, r.7) ;

(b) the sum of 75 \$ for the obtainment of a residency card, payable at the time of submitting an application therefor ;

(c) the sum of 75 \$ for study of the examination eligibility application, payable upon submitting the application ;

(d) the sum of 25 \$ for review of an eligibility application, payable at the time of submitting the application for review ;

(e) the following amounts, payable upon registration for examinations :

i. the sum of 150 \$ for the written examination ;

ii. the sum of 200 \$ for the oral examination ;

iii. the sum of 150 \$ for a supplementary written examination and the sum of 200 \$ for a supplementary oral examination.

**2.02.** A candidate may not submit his record for study or obtain the residency card, or the letter for eligibility for examinations or register for examinations, as the case may be, unless he has paid the dues prescribed in section 2.01.

**2.03.** The dues paid shall not be reimbursed the candidate ; however, a sum of 80 \$ is returned to the candidate who notifies the secretary at least one week in advance that he will not take the examination.

---

O.C. 2244-75, (1975) 107 O.G. II, 1049, 2847  
O.C. 829-77, (1977) 109 O.G. II, 1707  
O.C. 2245-78, (1979) 111 G.O., 213



c. M-9, r.17

**Regulation respecting midwives,  
examinations for medicine, provincial and  
federal licenses and applications to the  
Bureau of the Corporation  
professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9, s. 19)

Professional Code  
(R.S.Q., c. C-26)

**DIVISION I  
ADMISSION OF MIDWIVES TO THE PRACTICE  
OF OBSTETRICS**

**1.** Admission of midwives to the practice of obstetrics takes place on a date fixed by the president of the Corporation professionnelle des médecins du Québec.

Every woman who wishes to present herself before the committee to take the examination and obtain a permit to practise obstetrics in Québec must give the secretary of the Corporation :

(a) a certificate attesting that she has attended at least 50 lessons given by a professor of obstetrics in one of the 4 universities recognized in Québec. Such professors must be attached to a maternity hospital ;

(b) a certificate attesting that she has completed a regular 6 month period (*stage*) in a maternity hospital affiliated to one of the 4 universities recognized ;

(c) a certificate attesting that she has attended at least 50 deliveries ;

(d) a certificate attesting that she has followed a sound course of studies and holds a Secondary III diploma.

Every woman who passes the examination and complies with all the requirements of the by-laws of the Corporation is entitled to a midwife's licence. Such licence confers only the right to perform deliveries and not the right to practise medicine. In cases of difficult deliveries, she must call upon a physician under pain of incurring the penalties enacted by law. A midwife's annual contribution is 2 \$ and the fees for obtaining the licence are 25 \$.

**DIVISION II  
EXAMINATIONS FOR ADMISSION TO THE  
PRACTICE OF MEDICINE**

**2.** The examinations for admission to the practice of medicine must be passed in accordance with the Medical Act (R.S.Q., c. M-9).

Each faculty of medicine must supply the secretary with the list of its first-year students.

Each faculty of medicine chooses the place and date for examinations and the dean notifies the secretary of the choice. The secretary draws up 3 lists according to the special forms for each subject matter examined, containing the names of the candidates in alphabetical order. At least 8 days in advance, he sends one of these lists to the physician appointed examiner by the Bureau of the Corporation and one to the faculty of medicine at which the candidates are to sit. He keeps the third copy in his office.

The secretary's signature on the list indicates that the candidates listed are entitled to sit for that examination.

The president may increase or decrease the number of examiners, but within the bounds of the general by-laws.

An examiner unable to be present at the place of examination at the appointed time must notify the secretary as soon as possible.

The president, or in his absence the secretary, may appoint a substitute.

The examiners shall make reports according to the official forms and send them to the secretary immediately.

The secretary enters the examination results, supplied by the physicians appointed examiners, on the candidates' file cards. A student must have a general average of 65% and a mark of 60% in each subject. 15% to 60% of the marks are allocated for term examinations.

The president may, within the general provisions of the Act, at the request of the universities, authorize a limited number of changes in the program of studies and the curriculum, as well as in the form of the examinations and the putting forward or postponement of the date of examinations, provided such changes do not tend to relieve the universities of the requirements of the Corporation respecting the quality of medical instruction it expects from candidates for a licence in Québec.



The examination of a candidate who is nervous or ill may be postponed if the majority of the committee agrees. The result awarded is final.

### **DIVISION III PROVINCIAL LICENCE**

**3.** The qualifications and credentials of candidates for the practice of medicine are examined and evaluated by the credentials committee, which must take its decisions within the limits of the Medical Act (R.S.Q., c. M-9). To be valid, such decisions must be approved by the Bureau.

**4.** When urgent, the secretary, within the limits of the Act, may examine, approve or reject qualifications and credentials of candidates for the practice of medicine.

**5.** When the credentials committee has accepted a candidate's credentials and qualifications, he makes oath of office before the committee chairman.

When it rejects them, the committee reports on the irregularities noted to the Bureau, and the candidate must await the Bureau's decision before making oath.

**6.** No candidate may base a claim to a licence on the fact that he was sworn before the president, a vice-president or the secretary or his representative. Only the Bureau may issue licences.

However, the president, or failing him a vice-president, or the secretary or his representative, may take the oath of candidates entitled to a licence who are prevented for legitimate cause from making oath of office before the chairman of the credentials committee at the appointed time.

The licence of any candidate so sworn will bear the date of the swearing.

**7.** Candidates authorized by the Bureau to take the examinations of the Corporation must pass the written and oral tests provided for in the program of the university concerned.

### **DIVISION IV FEDERAL LICENCE**

**8.** Every Canadian citizen of Québec holding a licence to practise medicine in Québec may be a candidate for the examinations of the Medical Council of Canada.

Every Canadian citizen holding a certificate of the secretary establishing that he has fulfilled all the conditions required for obtaining a provincial medical licence for

Québec may be a candidate for the examinations of the Medical Council of Canada.

A qualification certificate (Form B) to take the examinations of the Medical Council of Canada may be granted a graduate in medicine who has fulfilled the requirements of the Bureau for qualification to take the clinical examinations.

Exchange of a federal licence for a provincial licence costs 120 \$ and the certificate costs 5 \$.

### **DIVISION V APPLICATIONS TO THE BUREAU**

**9.** Every candidate wishing to be granted a licence from Québec as equivalence must have his application studied by the credentials committee.

Every application must indicate the candidate's credentials, the permits to practise which he holds and a summary of his classical and medical studies; it must be accompanied by a photograph and a certificate of identification and good conduct; the whole must be mailed to the secretary 1 month before the meeting of the credentials committee, along with the amount required for the application, which is 50 \$.

**10.** This Regulation shall remain into force until 1 January 1984.



c. M-9, r.18

## **Regulation respecting the refresher training period and the limitation of the right of a physician to practise**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### **DIVISION I GENERAL PROVISIONS**

**1.01.** In this Regulation, the word “establishment” means an establishment with the meaning of the Act respecting health services and social services (R.S.Q., c. S-5).

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### **DIVISION II CASES IN WHICH A REFRESHER TRAINING PERIOD IS REQUIRED**

**2.01.** Where the Bureau deems it necessary for the protection of the public and in order that a physician may practise medicine in accordance with the present medical standards, it may oblige a physician to serve a period of refresher training who :

(a) is entered on the roll 4 years or more after having obtained a permit, or 4 years or more after the date on which he was entitled to be issued a permit ;

(b) is re-entered on the roll 4 years or more after having failed to be entered thereon ;

(c) is re-entered on the roll 2 years or more after having been struck-off ;

(d) ceased to practise medicine for a period of 4 years or more ;

(e) having practised in a field of medical activities for 4 years or more, commences to practise medicine in a new field of medical activities ;

(f) is the subject of a recommendation to that effect by the professional inspection committee or the committee on

discipline, pursuant to section 113 or 160 of the Professional Code (R.S.Q., c. C-26) ;

(g) performed a training period which is not in conformity with the objectives and terms and conditions fixed by the Bureau.

### **DIVISION III TRAINING PERIOD**

**3.01.** In its decision to impose a training period, the Bureau shall determine the objectives, duration and content of the training period and the places where and the time when it must be served, taking into account the physician's limitations and the protection of the public.

**3.02.** A training period shall not be imposed for a period exceeding 1 000 hours nor extend over a period exceeding 12 consecutive months.

**3.03.** The Bureau's decision requiring a physician to serve a training period, or which modifies the duration, content or place thereof, may prescribe that the physician submit training reports at such intervals as it indicates.

Such reports must be signed by the tutors designated by the Bureau and sent to the latter.

**3.04.** After the Bureau has studied the training reports, it may reduce or extend the duration of the training period or terminate it, modify the content and place thereof, modify the limitation of the right to practise or decide to impose another training period.

### **DIVISION IV LIMITATION OF THE RIGHT TO PRACTISE**

**4.01.** The Bureau's decision to impose a training period may include the decision to limit the right of the physician to engage in professional activities for as long as the training period has not been completed.

**4.02.** The limitation of the right to practise imposed by the Bureau upon a physician may relate to the period during which and the place where such physician may practise, the conditions upon which he may do so, and also to the acts that he may perform.

The limitation of the right to practise imposed by the Bureau upon a physician may in particular :

- (a) determine the time when or place where he is authorized or, conversely, he is not authorized to practise ;
- (b) determine the professional acts which he is authorized or, conversely, which he is not authorized to perform ;
- (c) require that he perform the professional acts permitted him, or certain among them, under the supervision of a physician or group of physicians.

**4.03.** Where the Bureau limits a physician's right to practise, the secretary of the Corporation shall so notify the Régie de l'assurance-maladie du Québec, the establishment in which such physician practises and also his employer, where applicable.

**4.04.** The physician is in a position of training and the restrictions placed on his right to practise remain in force for as long as a report signed by the tutors indicating that the training period is completed has not been sent to the Bureau.

The tutors shall send such report within 30 days of the termination of the training.

## **DIVISION V**

### **DECISIONS OF THE BUREAU**

**5.01.** Before the Bureau decides to impose, extend or modify a training period and before it limits the right of a physician to engage in professional activities, it must give the physician the opportunity to be heard.

**5.02.** A decision imposing a training period or limiting the right of a physician to engage in professional activities must state the reasons therefor in writing and must be transmitted to the physician by registered or certified mail or otherwise ; it shall take effect 30 days from the moment where it is communicated to the physician.

## **DIVISION VI**

### **MISCELLANEOUS PROVISIONS**

**6.01.** Between meetings of the Bureau, the Executive Committee shall exercise the powers of the Bureau contemplated in this Regulation.

**6.02.** A physician must comply with every decision of the Bureau or of the Executive Committee rendered in accordance with this Regulation.



c. M-9, r.19

## Regulation respecting the keeping of records by physicians

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

- (a) “Corporation” : the Corporation professionnelle des médecins du Québec ;
- (b) “physician” : whosoever is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II KEEPING OF RECORDS

**2.01.** A physician must draw up a medical record for each person who consults him.

**2.02.** A physician must enter in the medical record he has drawn up, the information, observations and documents necessary to clearly describe the identity of the patient, in particular his name, given name, sex, date of birth and address, and at every consultation :

- (a) the date ;
- (b) the medical observations noted following questioning and examination ;
- (c) requests for and reports on additional examinations and consultations with another physician or professional ;
- (d) the diagnosis ;
- (e) prescriptions, indicating, in the case of a medication prescription, the name of the medication, the concentration and the dosage ;

(f) the treatment prescribed or administered, and in the case of surgical treatment, the operative report giving an account of the operation ;

(g) the legal authorizations, where applicable ;

(h) any other document relative to the illness of his patient.

**2.03.** Section 2.01 does not apply with regard to patients treated by a physician in an establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5). However, section 2.02 applies to a physician practising in an establishment with respect to the medical record drawn up therein, except as regards paragraphs c, g and h.

**2.04.** A physician must sign or initial every entry that he makes and which is filed in the record, if it is not handwritten, or if he is not the only person filing information in the record.

**2.05.** Notwithstanding section 2.01, physicians practising medicine together may draw up only one record for each patient.

### DIVISION III PRESERVATION OF RECORDS

**3.01.** A physician must retain his records in a room or cabinet that is not accessible to the public or that can be locked by means of a key or otherwise.

**3.02.** A physician must keep the medical record he has drawn up for each patient for 5 years after the date of the last entry or insertion in that record.

**3.03.** Each of the physicians practising medicine together who keep only one record for each patient must, upon the dissolution of the group, ensure that the preservation of all the medical records kept by them is entrusted to one or several of them or to another physician ; the latter may consult such records only with the authorization of the patient.



c. M-9, r.20

## Regulation respecting the keeping of consulting rooms by physicians

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 94)

### DIVISION I GENERAL PROVISIONS

**1.01.** In this Regulation, unless the context indicates otherwise, the following words mean :

(a) “Corporation” : the Corporation professionnelle des médecins du Québec ;

(b) “physician” : every person whose name is entered on the roll of the Corporation.

**1.02.** The Interpretation Act (R.S.Q., c. I-16), with present and future amendments, applies to this Regulation.

### DIVISION II KEEPING OF CONSULTING ROOMS

**2.01.** A physician’s consulting room must be so designed that conversations between him, his staff and his patients cannot be overheard.

The various rooms that make up the consulting room must be so arranged as to ensure the privacy of the clientele.

**2.02.** A physician must have a waiting room near his consulting room for receiving persons to whom he renders professional services.

**2.03.** The consulting room must be so designed as to ensure at all times the sanitation and hygiene appropriate to a physician’s practice of his profession. In particular :

- (a) the premises must be adequately lighted, ventilated and heated ;
- (b) there must be a washbasin in the consulting room ;
- (c) a toilet room must be available to the clientele ;

(d) the equipment sterilization methods must be efficient ;

(e) the physician must ensure that, in the organization and operation of his consulting room, the rules for the prevention of infection are observed.

**2.04.** The consulting room must be so designed that there will be no overcrowding and the physician must provide for its maintenance.

**2.05.** The consulting room must include the furnishings, material, equipment and medication appropriate to a physician’s practice of his profession.

**2.06.** The arrangement of the consulting room must allow safe and appropriate use of the material and equipment.

**2.07.** The physician must see to it that his equipment is tested, calibrated or standardized at intervals sufficient to ensure its normal and safe operation.

He must keep a check sheet for each piece of equipment.

**2.08.** The consulting room must be designed in such a way that :

(a) medicines and inflammable or toxic volatile substances are stored safely ;

(b) medicines and vaccines are stored in accordance with the standards prescribed by the manufacturer ;

(c) controlled drugs within the meaning of the Food and Drugs Act (R.S.C., 1970, c. F-27) and narcotics are kept under lock and key.

**2.09.** The physician must periodically take inventory of the medicines kept in his consulting room and eliminate those that have lapsed.

**2.10.** The physician must ensure that his staff respect the standards for keeping consulting rooms prescribed in this Regulation.

**2.11.** The physician must keep a daily record of the names and given names of the patients he sees in his con-

sulting room. This register must be kept for a period of one year.

**2.12.** A physician must place in public view in his waiting room a copy of the Code of ethics of physicians (c. M-9, r.4) and of the Regulation respecting the procedure for the conciliation and arbitration of accounts of physicians (c. M-9, r.12). He must also write the address of the Corporation on each of these regulations.

**2.13.** A physician must post up his permit in public view.



c. M-9, r.21

## **Regulation dividing Québec into regions for the purposes of elections to the Bureau of the Corporation professionnelle des médecins du Québec**

Medical Act  
(R.S.Q., c. M-9)

Professional Code  
(R.S.Q., c. C-26, s. 65)

**1.** In order to ensure adequate regional representation on the Bureau of the Corporation professionnelle des médecins du Québec, the territory of Québec shall be divided into 9 regions :

- (a) the Lower St. Lawrence – Gaspesia region ;
- (b) the Saguenay – Lac-Saint-Jean – North Shore region ;
- (c) the Québec region ;
- (d) the Trois-Rivières region ;
- (e) the Eastern Townships region ;
- (f) the Montréal region ;
- (g) the South Shore region ;
- (h) the Laurentian region ;
- (i) the Outaouais – Northwest region.

**2.** The territory of the Lower St. Lawrence – Gaspesia region is that of region 1 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code (c. C-26, r.8).

The territory of the Saguenay – Lac-Saint-Jean – North Shore region is that of region 2 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Québec region is that of region 3 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Trois-Rivières region is that of region 4 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Eastern Townships region is that of region 5 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Montréal region is that of subregion 06 of region 6 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the South Shore region is that of subregions 01, 02, 03, 04 and 07 of region 6 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Laurentian region is that of subregions 08 and 09 of region 6 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

The territory of the Outaouais – Northwest region is that of regions 7, 8 and 10 described in the Regulation dividing Québec into regions for the application of section 65 of the Professional Code.

**3.** One director shall be elected to represent the Lower St. Lawrence – Gaspesia region, 1 for the Saguenay – Lac-Saint-Jean – North Shore region, 3 for the Québec region, 1 for the Trois-Rivières region, 1 for the Eastern Townships region, 10 for the Montréal region, 1 for the South Shore region, 1 for the Laurentian region and 1 for the Outaouais – Northwest region.

**4.** A physician shall vote in the region in which he principally practises his profession for the candidates of such region. He shall vote, in addition, for a candidate for the office of president in cases where the latter is elected by a general vote.

**5.** If the president is elected by a general vote, the Bureau shall consist of 29 persons including the president.

If the president is elected by a vote of the elected directors, the Bureau shall consist of 28 persons including the president.

O.C. 1202-74, (1974) 106 O.G.II, 1593

O.C. 2204-74, (1974) 106 O.G.II, 3127