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**DU Québec**

Part

**2**

**No. 25**

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**Laws and Regulations**

Volume 151

**Summary**

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### Contents

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- (3) regulations and other statutory instruments whose publication in the *Gazette officielle du Québec* is required by law or by the Government;
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**PROVINCE OF QUÉBEC**

1ST SESSION

42ND LEGISLATURE

QUÉBEC, 31 MAY 2019

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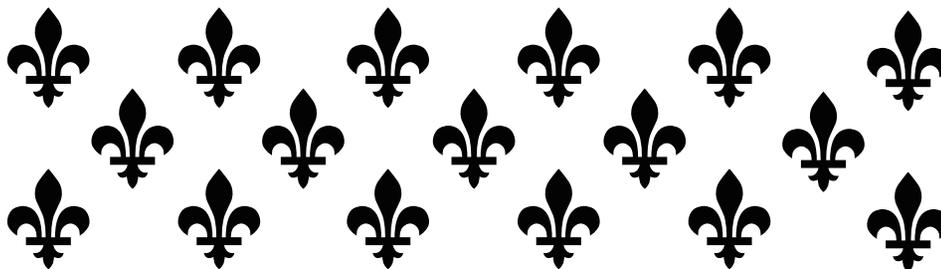
**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 31 May 2019*

This day, at thirty minutes past nine o'clock in the morning, His Excellency the Lieutenant-Governor was pleased to assent to the following bill:

- 7 An Act respecting certain terms of employment applicable to officers of the health and social services network

To this bill the Royal assent was affixed by His Excellency the Lieutenant-Governor.





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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 7  
(2019, chapter 8)

**An Act respecting certain terms of  
employment applicable to officers of  
the health and social services  
network**

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**Introduced 26 February 2019  
Passed in principle 11 April 2019  
Passed 30 May 2019  
Assented to 31 May 2019**

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**Québec Official Publisher  
2019**

## EXPLANATORY NOTES

*This Act clarifies the legislator's intention regarding the application and effects of certain sections of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies.*

*First, the Act confirms that the above Act does not limit the capacity of the Minister of Health and Social Services to use the regulatory power under section 487.2 of the Act respecting health services and social services.*

*Second, the Act allows the Minister to amend, retroactively to 23 March 2015, the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions, in particular as concerns employment stability measures, the end-of-engagement indemnity and pre-retirement leave.*

*Under the Act, sections 135 and 136 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies will be repealed on the date the regulation is made. However, until they are repealed, they will apply to officers whose position was eliminated on 31 March 2015 under section 189 of that Act or following any other reorganization resulting from the application of that Act.*

*Lastly, the Act states its declaratory nature and specifies that it has effect despite any judicial decision or decision of a body of the administrative branch rendered before the date the ministerial regulation is made.*

## LEGISLATION AMENDED BY THIS ACT:

– Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2).

## **Bill 7**

### **AN ACT RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF THE HEALTH AND SOCIAL SERVICES NETWORK**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** The Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2) does not restrict the power of the Minister to make a regulation under section 487.2 of the Act respecting health services and social services (chapter S-4.2).

The first regulation made under section 487.2 of that Act after 31 May 2019 may, if it so provides, apply from any date not prior to 23 March 2015 but only to the extent that it concerns a matter provided for in the Regulation to amend the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions, made by Ministerial Order 2015-003 (2015, G.O. 2, 456), in particular employment stability measures, the end-of-engagement indemnity and pre-retirement leave. The regulation applies to all officers, including those whose position has been eliminated since the effective date of the regulation. It must be made before 31 May 2020.

**2.** Sections 135 and 136 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies are repealed on the date the regulation referred to in the second paragraph of section 1 is made.

Until they are repealed, sections 135 and 136 of that Act apply to officers of the health and social services network whose position was eliminated on 31 March 2015 under section 189 of that Act or following any other reorganization resulting from the application of that Act.

**3.** The provisions of this Act are declaratory. Moreover, they are applicable despite any judicial decision or decision of a body of the administrative branch, whether exercising an adjudicative function or not, rendered before the date the regulation referred to in the second paragraph of section 1 is made.

**4.** This Act comes into force on 31 May 2019.



## Regulations and other Acts

Gouvernement du Québec

### O.C. 549-2019, 5 June 2019

Environment Quality Act  
(chapter Q-2)

Approval of RecycleMédias' 2019 schedule of contributions for the "newspapers" class

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

WHEREAS, under the first paragraph of section 53.31.12.1 of the Act, if, by regulation, the Government subjects newspapers to the compensation regime provided for in Division VII of Chapter IV of the Act, it may determine on what conditions the amount of the annual compensation owed to the municipalities that is allotted to that class of materials may be paid in whole or in part through a contribution in goods or services, and prescribe the characteristics newspapers must possess to benefit from that mode of payment;

WHEREAS RecycleMédias is a body certified by RECYC-QUÉBEC for the "newspapers" class to represent the persons subject to an obligation of compensation under subdivision 4.1 of Division VII of Chapter IV of the Act;

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

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

applicable penalties, and to indemnify the body for its management costs and other expenses incidental to the compensation regime;

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

WHEREAS RecycleMédias conducted such a special consultation before determining the schedule of contributions applicable for 2019 for the "newspapers" class;

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

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

WHEREAS, under section 8.9 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials (chapter Q-2, r. 10), the amount of the annual compensation owed to the municipalities that is allotted to the "newspapers" class may not exceed \$11,127,160 for the year 2019;

WHEREAS sections 8.12 and 8.12.1 of the Regulation provide that such compensation may be paid, in whole or in part, through a contribution in goods or services provided the certified body proposed a schedule of contributions to RECYC-QUÉBEC, in accordance with sections 53.31.14 and 53.31.15 of the Environment Quality Act, determining the contributions payable and the manner in which payment may be made, without exceeding \$3,800,000 for the year 2019;

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

WHEREAS RECYC-QUÉBEC has given a favourable opinion on the 2019 schedule of contributions established by RecycleMédias for the "newspapers" class;

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

WHEREAS it is expedient to approve the schedule of contributions without modification;

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

THAT the schedule of contributions established by RecycleMédias for the contributions for 2019 and entitled 2019 Schedule of Contributions for “newspapers”, attached to this Order in Council, be approved.

YVES OUELLET,  
*Clerk of the Conseil exécutif*

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## **2019 Schedule of Contributions for “newspapers”**

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Appendix A

Appendix B

## 1. Definitions

In the Schedule, unless the context indicates a different meaning, the following words and expressions mean or designate:

- a) “brand”: a mark that is used by a person for the purpose of distinguishing, or so as to distinguish, newspapers marketed by the person from newspapers marketed by others;
- b) “cash contribution”: the amount that must be paid in cash to RecycleMédias by a person prescribed under the Schedule;
- c) “compensation regime”: the compensation regime for municipalities established under sub-section 4.1 of division VII of chapter I of the Act and the Regulation, as amended from time to time;
- d) “contribution in ad placements”: the amount payable in the form of ad placements by a prescribed person under the Schedule. Such contributions in ad placements must consist of publishing, at the national, regional and local levels, messages intended to inform, educate or raise awareness about environmental matters, particularly in terms of promoting the recycling and recovery of residual materials, and may be made either in newspapers or through digital products;
- e) “costs of RecycleMédias”: the management costs and other expenses of RecycleMédias incidental to the compensation regime that may be collected by RecycleMédias under section 53.31.13 of the Act;
- f) “costs of RECYC-QUÉBEC”: the management costs and other expenses of RECYC-QUÉBEC incidental to the compensation regime and payable to RECYC-QUÉBEC by RecycleMédias under section 53.31.18 of the Act and section 8.14 of the Regulation;
- g) “digital products”: websites (including portals) and other digital products devoted primarily to current events, that are owned by the prescribed person or another member of the person’s corporate group, and through which a contribution in ad placements may be made;
- h) “distinguishing guise”: the format of a newspaper, the appearance of which is used by a person for the purpose of distinguishing, or so as to distinguish, newspapers marketed by the person from newspapers marketed by others;
- i) “first supplier”: a person who is domiciled or has an establishment in Québec and who is the first to take title, possession or control, in Québec, of a newspaper covered by the Schedule;
- j) “foreign publication”: a newspaper that markets less than 25% of its total materials in Québec;
- k) “materials”: paper and other cellulosic fibres belonging to the class of newspapers, as well as the containers and packaging used to deliver newspapers directly to the ultimate consumer or recipient. Quantities of marketed materials are measured in metric tons;

- l) “name”: the name under which any business is carried on, whether or not it is the name of a legal person, a partnership or an individual;
- m) “newspapers”: as set forth in section 2 of the Regulation, this class includes paper and other cellulosic fibres used as a medium for written current affairs periodicals published on newsprint, particularly dailies and weeklies, as well as containers and packaging used to deliver newspapers directly to the ultimate consumer or recipient (particularly bags and elastic bands);
- n) “prescribed person”: a person subject to the compensation regime, as designated in chapter 3 of the Schedule;
- o) “RecycleMédias”: an organization accredited by RECYC-QUÉBEC that represents newspapers;
- p) “RECYC-QUÉBEC”: the Société québécoise de récupération et de recyclage, as designated in section 1 of the Act respecting the Société québécoise de récupération et de recyclage, chapter S-22.01;
- q) “the Act”: the Environment Quality Act, chapter Q-2, as amended from time to time;
- r) “the Regulation”: the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials, chapter Q-2, r. 10, as amended from time to time;
- s) “the Schedule”: the present Schedule, including its appendices.

## 2. Interpretation

### 2.1. Explanatory notice

2.1.1. RecycleMédias may publish an explanatory notice or interpretation guide on its website at [www.recyclemedias.com](http://www.recyclemedias.com) to explain its interpretation of the Schedule and how it will be administered.

### 2.2. Continuance of the Schedule

2.2.1. If any provision of the Schedule is deemed invalid or unenforceable by a competent court or for any other reason, it shall not affect the validity of the other provisions of the Schedule, which shall be interpreted as if the invalid provision were omitted.

## 3. Designation of prescribed persons

### 3.1. Prescribed persons

3.1.1. Only the person who is the owner of the brand, name or distinguishing guise that identifies a material subject to contributions under the Schedule shall be required to pay a contribution with regard to that material.

- 3.1.2. However, if the owner has neither a domicile nor an establishment in Québec, payment of contributions may be required of the first supplier in Québec, whether or not it is the importer of that material.
  - 3.1.3. Any person who marketed materials during 2018 remains fully responsible for such materials, and shall pay, according to the terms provided in the Schedule, any contribution and other amounts provided under the Schedule in respect of these materials, notwithstanding the fact that at the time the Schedule came into force or thereafter (a) the person is no longer the owner of the brand, name or distinguishing guise that identifies a material subject to contributions under the Schedule, or (b) the person no longer markets materials, or (c) the person no longer is the first supplier of this material in Quebec. Such a person is considered to be a prescribed person for the purposes of the Schedule.
- 3.2. Exempted persons
- 3.2.1. Prescribed persons who demonstrate to RecycleMédias that the contributions prescribed in chapters 5 and 6 of the Schedule have been paid in full, on their behalf, by a third party recognized by RecycleMédias as a voluntary contributor under section 3.3, are exempted from those contributions.
  - 3.2.2. In order to promote freedom of the press and lighten the administrative burden of RecycleMédias, prescribed persons who own the brand, name or distinguishing guise which identifies a material subject to contributions pursuant to the Schedule and who, in 2018, marketed materials weighing less than a total of fifteen (15) metric tons, are also exempted from the contributions prescribed in chapters 5 and 6 of the Schedule.
- 3.3. Voluntary contributor
- 3.3.1. A third party whose domicile or establishment is outside of Québec, and who is the owner of a brand, name or distinguishing guise, may be accepted by RecycleMédias as a voluntary contributor, notably if the person satisfies the conditions stipulated below.
  - 3.3.2. A voluntary contributor may only act to fulfill the obligations that, under the Schedule, would be the responsibility of the first supplier of materials identified by a brand, name or distinguishing guise that is owned by the voluntary contributor. The latter may not act to fulfill the obligations of prescribed persons under section 3.1.1.
  - 3.3.3. A third party may be recognized as a voluntary contributor if it concludes an agreement to that effect with RecycleMédias, which agreement shall include the following provisions:
    - that it agrees to fulfill the obligations related to contribution in ad placements under the Schedule;
    - that it agrees to pay the cash contribution under the Schedule;

that it agrees to produce the reports required in chapter 7 of the Schedule, under the terms set out in that chapter;

that it agrees to the foregoing with regard to all of its first suppliers in Québec;

that it agrees to respect the laws of Québec, and accepts that any legal proceedings will take place in Québec, under the laws of Québec.

A third party recognized as a voluntary contributor thus becomes a prescribed person with respect to both cash contribution and contribution in ad placements.

3.3.4. RecycleMédias may decide to conclude an agreement such as that described in section 3.3.3 with a third party whose domicile or establishment is in Canada but outside of Québec, and who, without being the owner of a brand, name or distinguishing guise, is its principal distributor in Québec. Section 3.3.2 also applies to such a third party, who, for the purposes of the Schedule, is considered as a voluntary contributor.

3.3.5. The first supplier and the voluntary contributor are solidarily liable for their obligations under the Schedule.

#### 3.4. Publication of the names of prescribed persons

3.4.1. RecycleMédias may publish on its website the name of any person that, in RecycleMédias' view, meets the criteria for a prescribed person in section 3.1 of the Schedule.

### 4. Compensation regime

#### 4.1. Annual compensation payable

For the year covered by the Schedule, the amount of the annual compensation payable for the class "newspapers", under the Act and the Regulation, will be \$11,127,160. This amount will be paid through contributions in ad placements in the amount of \$3,800,000 and cash contributions in the amount of \$ 7,327,160. The contributions in ad placements made by any prescribed person under RecycleMédias' 2018 Schedule in excess of the amount of \$3,800,000 as determined in section 4.1 of the said 2018 Schedule shall be applied as contributions in ad placements made under the Schedule, thereby reducing the new contributions in ad placements required to be made under the Schedule by the same amount.

#### 4.2. Costs

As well, the amounts corresponding to the costs of RECYC-QUÉBEC and the costs of RecycleMédias will be paid by the prescribed persons through cash contributions.

#### 4.3. Environmental consequences

4.3.1. In order to make the prescribed persons accountable for the environmental consequences of the marketing of newspapers, and to promote the adoption of responsible behavior, each prescribed person who is the owner of the brand, name or distinguishing guise which identifies the materials that are subject to contributions under this Schedule, and who marketed materials in 2018 with a

total weight equal to or greater than fifteen (15) metric tons, must show that it has and offers one or more digital products throughout 2019. If a prescribed person fails to do so, an amount equal to 5% of the contribution in ad placements of such prescribed person shall be converted into an additional cash contribution. The payment rules established for the cash contribution in chapter 6 of the Schedule shall apply to such additional cash contribution, subject to the necessary adjustments.

5. Contribution in ad placements

5.1. Determination of contribution in ad placements

5.1.1. For 2019, the contribution in ad placements by a prescribed person corresponds to the quantity of materials marketed by that person in 2018 multiplied by the applicable rate, i.e. \$78.69 per metric ton.

5.2. Foreign publication

5.2.1. For newspapers qualified as foreign publications, the contribution in ad placements is converted into a cash contribution that is additional to that provided in chapter 6. This additional cash contribution is paid to RECYC-QUÉBEC as partial payment of the compensation due to the municipalities under the Regulation by prescribed persons in the “newspaper” class.

5.2.2. The payment rules for cash contributions set out in chapter 6 of the Schedule also apply, with the necessary modifications, to the additional cash contribution.

5.3. Terms and conditions

5.3.1. Ad placements for a maximum value corresponding to the amount of each prescribed person’s contribution in ad placements will be requested from such prescribed person by no later than February 28, 2020 for publication by no later than September 30, 2020 in respect of contributions in ad placements for 2019.

5.3.2. To determine the value of each ad placement and the terms and conditions under which it is provided, the customary government rate card (or national rate card) of each prescribed person (or member of the person’s corporate group, as the case may be) shall be applied to the ad placements made. Furthermore, in order to avoid the conversion of part of its contribution in ad placements into an additional cash contribution as provided under section 5.4 of the Schedule, a prescribed person may choose to make a contribution in ad placements for a value higher than the required value. In such case, the prescribed person will not be entitled to any credit for the additional value thus contributed.

5.3.3. It is agreed that it is up to RECYC-QUÉBEC or its advertising agency to ensure that any advertising campaign delivered complies with the rate cards and the other standard terms and conditions of each prescribed person, including the deadlines. RecycleMédias will then require the contributions in ad placements from the prescribed persons in accordance with the terms, conditions and specifications provided by RECYC-QUÉBEC or its advertising agency.

- 5.3.4. For the purpose of making its contribution in ad placements, each prescribed person must collaborate with RecycleMédias, RECYC-QUÉBEC and any advertising agency retained by RECYC-QUÉBEC. RECYC-QUÉBEC and any advertising agency it retains must provide RecycleMédias with the information required for RecycleMédias to ensure that the contributions in ad placements payable pursuant to the Schedule are made according to the terms of the Schedule, including by providing RecycleMédias, by no later than October 31, 2020, with a detailed report indicating, for each prescribed person required to make a contribution in ad placements, the total value of the contribution in ad placements made by such person as of September 30, 2020.
  - 5.3.5. Overall, the contributions in ad placements provided by the prescribed persons under this Schedule shall enable the dissemination of information, awareness and educational messages and favour messages on environmental matters and favour messages intended to promote the recovery and reclamation of residual materials in all the regions of the province of Quebec, based on a distribution (in quantity of materials and as indicated in section 5.1.1 of this Schedule) which is similar to the distribution of the population over the territory of Quebec.
  - 5.3.6. Cities do not have individual access to advertising spaces, since the compensation in goods and services under the program is managed on a province-wide basis.
  - 5.3.7. The distribution of the contributions in ad placements is proportional to the quantity of materials marketed by the prescribed persons per territory. No later than the one hundred and twentieth (120<sup>th</sup>) day after the Schedule comes into force, RecycleMédias shall submit to RECYC-QUÉBEC a notice of the amount of the contribution in ad placements for each prescribed person, as well as a list of the newspapers and digital products controlled by each prescribed person.
  - 5.3.8. RECYC-QUÉBEC establishes an Implementation Committee for the compensation regime for the selective collection, coordinates its activities and accompanies its members in discussions regarding the criteria for distribution to municipalities, and regarding the application of such regime.
- 5.4. Conversion into additional cash contribution
- 5.4.1. A prescribed person who has not fulfilled the contribution in ad placements, in whole or in part, by the date set in this Schedule, will be liable to pay an additional cash contribution in an amount equal to the value of the contribution in ad placements payable, or the balance thereof, as applicable.
  - 5.4.2. The payment rules for the cash contribution set out chapter 6 also apply, with the necessary modifications, to the additional cash contribution.

6. Cash contribution
  - 6.1. Determination of cash contribution
    - 6.1.1. For 2019, the cash contribution by a prescribed person corresponds to the quantity of materials marketed by that person in 2018 multiplied by the applicable rate, i.e. \$163.23 per metric ton.
  - 6.2. Date, place and form of payment
    - 6.2.1. The cash contribution must be paid to RecycleMédias within ninety (90) days after the invoice is received. Unless otherwise decided by RecycleMédias, payment must be in full, in a single instalment.
    - 6.2.2. RecycleMédias may specify a different deadline for payment of the cash contribution.
  - 6.3. Penalties, interest and recovery
    - 6.3.1. Cash contributions that are due and unpaid to RecycleMédias bear interest as set out in section 53.31.16 of the Act, i.e. at the rate determined under the first paragraph of section 28 of the Tax Administration Act, chapter A-6.002. Such interest will be calculated daily on the unpaid amount of the cash contribution, starting from the date when the cash contribution became due and ending on the date of payment, at the rate mentioned above. Any change to that rate automatically changes the interest rate applying under the present section.
    - 6.3.2. In addition to the interest payable under section 6.3.1, a prescribed person who has not paid the cash contribution within two hundred and ten (210) days after receipt of the invoice in respect of the contribution for 2019, will be liable to a penalty equal to 10% of the cash contributions owing.
    - 6.3.3. Pursuant to section 53.31.16 of the Act, when RecycleMédias exercises a remedy to claim a sum that it is owed, a penalty equal to 20% of the amount of the cash contribution will be applied.
  - 6.4. Form of payment
    - 6.4.1. Payment of cash contributions under chapter 6 of the Schedule must be made in the legal tender of Canada.
7. Registration and reporting by prescribed persons
  - 7.1. Registration of prescribed persons
    - 7.1.1. All prescribed persons (including any prescribed person exempted from contributions under section 3.2.2 of the Schedule) must register with RecycleMédias by sending it the information specified in Appendix A of the Schedule by no later than the thirtieth (30<sup>th</sup>) day after the prescribed person becomes subject to the Schedule.

## 7.2. Reporting of materials

7.2.1. All prescribed persons (including any prescribed person exempted from contributions under section 3.2.2 of the Schedule) must produce a report on the materials marketed by sending to RecycleMédias the information specified in Appendix B of the Schedule, notably:

- a) A list of the brands, names and distinguishing guises covered by the materials report;
- b) A list and description of any excluded materials that were omitted from the materials report;
- c) A statement certifying that the content of the materials report is true and accurate;
- d) A list of digital products that the prescribed person has and offers throughout 2019.

7.2.2. Prescribed persons must submit their materials report for 2019 by the latest of the following dates, either March 31, 2020 or the fifteenth (15<sup>th</sup>) day following the date on which the Schedule comes into force.

## 7.3. Changes and amendments

7.3.1. Any change in the content of documents submitted by a prescribed person, including any change to the information provided pursuant to Appendix A, must be reported in a modification notice sent to RecycleMédias no later than the thirtieth (30<sup>th</sup>) day after the change occurs.

## 7.4. Transmission medium and format

7.4.1. Documents and modification notices must be transmitted to RecycleMédias using digital media. They must be submitted using the forms provided on the website of RecycleMédias, using the procedure described on the site.

## 7.5. Billing

7.5.1. RecycleMédias sends each prescribed person a statement setting out the contribution in ad placements and an invoice for the cash contribution owing (and additional cash contribution, if any).

7.5.2. If a person fails to register under section 7.1 of the Schedule, or fails to send to RecycleMédias a materials report required under section 7.2 of the Schedule, the amounts of the contribution in ad placements, the cash contribution and the additional cash contribution, if any, will then be determined and billed based on an estimate by RecycleMédias.

## 7.6. Verification of reports

7.6.1. Besides the information and documents that the prescribed person must submit for the purposes of Appendix B of the Schedule, RecycleMédias reserves the right to ask for additional information, such as tables of data, audit reports, or any other information used by the prescribed person in preparing the reports.

- 7.6.2. RecycleMédias may review the materials report submitted by the prescribed person and require that corrections be made by the prescribed person. RecycleMédias may also choose to make the necessary corrections itself, after notifying the prescribed person. Following such corrections, the prescribed person will be sent a revised statement adjusting the contribution in ad placements and a revised invoice adjusting the cash contribution and, where applicable, the additional cash contribution.
- 7.6.3. A prescribed person that has not followed through on an adjusted contribution in ad placements, in whole or in part, or that has not concluded an agreement with RecycleMédias within sixty (60) days after the revised statement was issued, will be liable to a penalty, payable in cash, of an amount corresponding to the value of the unpaid contributions in ad placements.

The payment rules for the cash contribution set out in chapter 6 of the Schedule also apply, with the necessary modifications, to such penalties. In the case of a credit, RecycleMédias will apply the value of the credit to the next statement.

- 7.6.4. An adjustment made to the cash contribution must be paid by the prescribed person in full, in a single instalment, to RecycleMédias within thirty (30) days after the revised invoice is issued. In the case of a credit, RecycleMédias will apply the value of the credit to the next invoice.

The payment rules for the cash contribution set out in chapter 6 of the Schedule also apply, with the necessary modifications, to such adjustments.

## 8. Conservation of files

### 8.1. Conservation of files

- 8.1.1. All prescribed persons must retain all documents and other media used in preparing reports and all proofs of publication pertaining to its contributions in ad placements for a period of five (5) years after the reports were transmitted or from the date of publication, as the case may be. Such information must be made available for consultation and copying by RecycleMédias, during normal business hours, following prior notice to that effect by RecycleMédias.

### 8.2. Confidentiality

- 8.2.1. During the period in which RecycleMédias retains information it has received in connection with the compensation regime, RecycleMédias is bound to take appropriate measures to ensure the security, preserve the integrity and, where appropriate, protect the confidentiality thereof, and prohibit access thereto by any unauthorized person. RecycleMédias must also ensure the respect of all other obligations prescribed by law with respect to the conservation of such information.

## 9. Dispute resolution

### 9.1. Procedure

- 9.1.1. In the event of dispute between a prescribed person and RecycleMédias concerning the materials or quantity of materials covered by contributions, or

concerning the value of ad placements made by a prescribed person, both parties shall attempt to resolve the dispute through discussions between their respective representatives within thirty (30) days after a written notice of the dispute is issued, or by mutual agreement, which will be consigned to writing.

9.1.2. If the dispute persists after the expiry of the period mentioned in section 9.1.1, it shall be definitively settled by arbitration, to the exclusion of the courts, pursuant to the provisions of the Code of Civil Procedure, chapter C-25.01.

9.1.3. Non-payment and failure by a prescribed person to submit a report are not matters subject to arbitration.

## 10. Adjustment

### 10.1. Adjustment clause

10.1.1. Amounts received as interest or penalties under the Schedule are applied to the costs of RECYC-QUÉBEC and the costs of RecycleMédias for the year after such amounts are received.

10.1.2. In the event that RecycleMédias, for 2019, collects an amount exceeding by 5% the amount necessary to pay a) the amount of the annual compensation set forth in section 4.1, including the applicable interest, administrative costs and penalties, if any, b) the costs of RECYC-QUÉBEC and c) the costs of RecycleMédias, RecycleMédias shall grant a credit to the prescribed persons who have paid their cash contributions for 2019. This credit shall correspond to the amount collected beyond the excess of 5% and shall be allocated *pro rata* to the cash contributions paid by the prescribed persons.

10.1.3. Notwithstanding the terms of section 6.1.1, in the event that RecycleMédias, for 2019, does not collect, or deems that it will not likely collect, the amount necessary to pay a) the amount of the annual compensation set forth in section 4.1, including the applicable interest, administrative costs and penalties, if any, b) the costs of RECYC-QUÉBEC and c) the costs of RecycleMédias, RecycleMédias may require from the prescribed persons the payment of the necessary amount to make up the shortfall. This amount shall be allocated *pro rata* to the cash contributions payable by each prescribed person. In such case, the prescribed persons shall pay the said amount to RecycleMédias within thirty (30) days following the submission of an invoice to them for this purpose by RecycleMédias. Chapter 6 of the Schedule shall be applicable to this amount, with the necessary adjustments.

## 11. Effective date and duration

### 11.1. Effective date

11.1.1. The Schedule shall come into force on the fifteenth (15<sup>th</sup>) day after its publication in the *Gazette officielle du Québec*.

### 11.2. Duration

11.2.1. The Schedule is valid for the obligation year 2019.

**Appendix A**

## Registration of a Prescribed Person

Name of enterprise;

Nature of obligation;

Address of headquarters and phone number;

If the headquarters are not in Québec, address and phone number of the domicile or an establishment in Quebec;

Business website;

Name and coordinates of the first respondent of the enterprise.

**Appendix B**

## Materials Report

Report year;

Reference year;

The quantity of newspapers marketed in Quebec, in metric tons (distinguishing between those subject to section 5.2 of the Schedule and those which are not, and also distinguishing between paper and other cellulosic fibers, on the one hand, and containers and packaging, on the other hand);

A list of the brands, names and distinguishing guises covered by the prescribed person's materials report;

A list and description of any excluded materials that were omitted from the prescribed person's materials report;

A statement certifying that the content of the prescribed person's materials report is true and accurate;

A list of the digital products that the prescribed person has and offers throughout 2019;

Notwithstanding the foregoing, as stipulated in section 7.6.1, RecycleMédias reserves the right to request that the prescribed person provide any additional information that was used by it in preparing its materials report.

Gouvernement du Québec

**O.C. 550-2019, 5 June 2019**

Environment Quality Act  
(chapter Q-2)

Approval of Éco Entreprises Québec's schedule of contributions payable for 2019 for the "containers and packaging" and "printed matter" classes

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

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

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

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

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

WHEREAS Éco Entreprises Québec conducted such a consultation before determining the schedule of contributions applicable for 2019 for the "containers and packaging" and "printed matter" classes;

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

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

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

WHEREAS RECYC-QUÉBEC has given a favourable opinion on the 2019 schedule of contributions established by Éco Entreprises Québec for the "containers and packaging" and "printed matter" classes;

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

WHEREAS it is expedient to approve the Schedule without modification;

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

THAT the Schedule of contributions established by Éco Entreprises Québec for 2019, attached to this Order in Council and entitled 2019 Schedule of contributions for the "containers and packaging" and "printed matter" classes, be approved.

YVES OUELLET,  
*Clerk of the Conseil exécutif*

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**2019**

**Schedule of Contributions for**

**“Containers and Packaging” and**

**“Printed Matter” Classes**

**RULES GOVERNING THE FEES AND CONTRIBUTION TABLE**

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## PREAMBLE

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

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

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

It is in this context that Éco Entreprises Québec (ÉEQ) was recertified on December 16, 2016, to represent persons having an obligation to compensate for the "containers and packaging" and "printed matter" classes of materials, and collect from the latter the monetary compensations that will be remitted to municipalities.

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

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

As for the Regulation, it specifies various aspects of the Act; more particularly, it specifies the minimal framework applicable to the schedule, namely by establishing certain exemptions that will benefit certain persons in respect of certain materials or, conversely, by targeting persons that solely may be required to pay contributions in respect of certain materials, as stipulated in the third (3<sup>rd</sup>) paragraph of section 1 of the Regulation.

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

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

With the same concern for clarity, ÉEQ proposes explanations to targeted persons that are available on its website at [www.eeq.ca](http://www.eeq.ca).

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

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

The document hereafter constitutes the 2019 Schedule for "Containers and Packaging" and "Printed Matter" Classes (the "Schedule") proposed by ÉEQ for approval by the government.

## 1. DEFINITIONS

### 1.1 DEFINITIONS

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

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

- include a certification mark within the meaning of section 2 of the *Trade-marks Act*, (R.S.C. 1985, c. T-13);
- k) "Name": means the name under which any business is carried on, whether or not it is the name of a legal person, a partnership or an individual;
  - l) "Targeted Person": a natural person, partnership, cooperative or a legal person other than a municipality or a voluntary contributor obligated by the Compensation Regime and subject, for the purposes of the payable contribution, to exemptions and other terms prescribed under Chapter 2 of the Schedule;
  - m) "First Supplier": means a person who has a domicile or an establishment in Québec and is the first to take title, or possession, or control, in Québec, of a printed matter designated by the Schedule or a product whose container or packaging is designated by the Schedule;
  - n) "Voluntary Contributor": a natural person, partnership, cooperative or a legal person other than a municipality, as defined in section 2.3 of the Schedule;
  - o) "Product": material good intended for an ultimate consumer, whether directly or indirectly sold or provided otherwise;
  - p) "Compensation Regime": the compensation regime prescribed by Chapter IV, Division VII, subdivision 4.1 of the Act and by the Regulation, as amended from time to time;
  - q) "Regulation": *The Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (chapter Q-2, r.10);
  - r) "Service": service that is not a material good and that is intended for an Ultimate Consumer, whether it is sold or otherwise provided, either directly or indirectly;
  - s) "Distinguishing Guise": means the shaping of containers or packaging, the appearance of which is used by a person for the purpose of distinguishing or so as to distinguish products manufactured, sold, leased, hired or performed by the person from those manufactured, sold, leased, hired or performed by others.

## **2. DESIGNATION OF PERSONS SUBJECT TO PAYING A CONTRIBUTION**

### **2.1 TARGETED PERSONS**

- 2.1.1 The persons referred to in sections 3 and 6 of the Regulation, that are the owners of a Brand, a Name or a Distinguishing Guise are the only ones who may be required to pay a contribution for:

- 1° Containers and packaging used for commercialising or marketing a Product or Service in Québec under that Brand, Name or Distinguishing Guise;
- 2° Containers and packaging identified by that Brand, Name or Distinguishing Guise;
- 3° Containers and packaging intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups;
- 4° Materials included in the printed matter class identified by that Brand, Name or Distinguishing Guise.

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

- 2.1.2 If the owner has no domicile or establishment in Québec, the payment of the contribution can then be required from the First Supplier in Québec of the Products or the Services, or the containers and packaging or of the printed matter, other than the manufacturer, whether or not that supplier is the importer.

When the First Supplier in Québec is operating a retail outlet that is supplied or operated as a franchise or a chain of establishments, under a banner name or as part of another similar form of affiliation or group of businesses or establishments, the payment of the contribution can then be required from the franchisor, the owner of the chain, banner or group in question, or if they have no domicile or establishment in Québec, from their representative in Québec.

- 2.1.3 The following special rules apply in respect of containers or packaging added at retail outlets, whether or not the containers or packaging are subject to section 2.1.1 of the Schedule, paragraphs 1, 2 and 3, and section 2.1.2 of the Schedule:

- 1° The payment of a contribution may not be required from the manufacturer of such containers and packaging nor, subject to paragraphs 2 and 3 of section 2.1.3, from the person who added such containers or packaging at the retail outlet;
- 2° Where a retail outlet is supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group

of businesses or establishments, the contribution for containers or packaging added at the retail outlet is payable by the franchisor, owner of the chain, banner or group, as the case may be, or if the franchisor, owner of the chain, banner or group has no domicile or establishment in Québec, by their representative in Québec, or where there is no representative, by the retailer.

3° When a retail outlet which has equal to or superior to 929m<sup>2</sup> of total floor area, is not operated as a franchise, a chain, a banner, or as part of another similar form of affiliation or group of businesses or establishments, the contributions for containers and packaging added at this sole retail outlet are payable by its owner or, if the owner has no domicile or establishment in Québec, by its representative in Québec.

2.1.4 The Targeted Person who has a right of ownership in the Brand, Name or Distinguishing Guise and who sells, transfers or otherwise assigns to another person said right, during the Reference Year, remains, with the other person, fully and solidarily liable for the payable contribution amount up to the transfer date.

2.1.5 In the event of a total or partial sale, transfer or assignment of an enterprise, during the Reference Year, involving a Targeted Person who may notably be a franchisor, an owner of a chain, banner or group, or a First Supplier to another person, the parties involved in this transaction remain fully and solidarily liable for the payable contribution amount up to the transfer date.

2.1.6 Are also Targeted Persons, those persons that have no retail outlet in Québec and whose products are commercialised or whose services are offered in Québec through E-commerce. These persons cannot be exempted from paying a contribution under section 2.2.2, paragraph 3.

## **2.2 EXEMPTED PERSONS**

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

1° Persons who are already required under a regulation made under the Act to take measures or contribute financially towards measures to recover or reclaim certain containers or packaging;

2° Persons already required under a consignment system recognized under Québec law to take measures or contribute financially towards measures to recover or reclaim containers or packaging targeted by this system, such as beer and soft drink non-refillable containers;

3° Persons who are able to establish that they participate directly in another system to recover and reclaim containers or packaging that operates on an established and regular basis in Québec, such as the program for the recovery of refillable beer bottles existing on November 24, 2004.

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

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

2° The Targeted Persons subject to section 2.1.3, paragraphs 2° or 3° of the Schedule whose gross sales, receipts, revenues or other inflows for Products marketed in Québec or Services provided in Québec were less than or equal to \$1,000,000 or who marketed in Québec one or more Materials of which the total weight of the Materials or group of Materials is less than or equal to one (1) metric ton;

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight of these Materials or group of Materials, the Targeted Persons who are subject to section 2.1.3, paragraphs 2° or 3° of the Schedule must take into consideration the combined activities in Québec of all of its retail outlets that are supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments;

3° The Targeted Persons who are retailers and operate only one retail outlet and which location is not supplied or operated as a franchise or a chain of establishments, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments. However, those Targeted Persons referred to under Section 2.1.3, paragraph 3 of the Schedule, cannot benefit from the present exemption.

### **2.3 VOLUNTARY CONTRIBUTOR**

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

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

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

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

- That it undertakes to assume all of the obligations of a Targeted Person pursuant to the Schedule, without benefiting from the payment exemptions set out in section 2.2.2 of the Schedule;
- That it undertakes, in regards to the First Supplier, to fulfill any obligation flowing from the agreement;
- That it undertakes to abide by Québec laws and agrees that lawsuits be instituted in the Province of Québec, according to Québec laws.

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

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

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

### **2.4 PUBLICATION OF THE NAMES OF TARGETED PERSONS**

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

### **3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS TO THE SCHEDULE**

#### **3.1 "CONTAINERS AND PACKAGING": GENERAL DEFINITION**

3.1.1 Pursuant to section 2 of the Regulation, the "containers and packaging" Class of Materials includes all flexible or rigid material, for example paper, carton, plastic, glass or metal, and any combination of such materials that, as the case may be:

- a) is used to contain, protect, wrap or notably present products at any stage in the movement of the product from the producer to the Ultimate Consumer;
- b) is intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups.

#### **3.2 "CONTAINERS AND PACKAGING" INCLUDED IN THE PAYABLE CONTRIBUTION**

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

#### **3.3 "CONTAINERS AND PACKAGING" EXCLUDED FROM THE PAYABLE CONTRIBUTION**

3.3.1 The following containers and packaging are excluded from the establishment of the payable contribution:

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

However, containers and packaging that are likely to be used not only for such transportation but also for delivery of products directly to the Ultimate Consumer, including paper, carton,

polystyrene protection or plastic film, remain covered and must consequently be included in the establishment of the payable contribution;

- d) Containers and packaging sold as products that are implicitly meant to contain or package materials other than those designated by the compensation regime, such as household waste, organic compost and biomedical waste;
- e) Long-life containers or packaging: are considered as such containers or packaging designed to accompany, protect or store a Product throughout its life when the Product is designed to last for five (5) years or more.
- f) Containers or packaging accompanying a Product intended solely to be used or consumed by an Ultimate Consumer at the site of distribution or sale of the Product when such containers or packaging are taken into charge on that same site. As an example, but not limited to, such excluded containers and packaging are those accompanying food in a restaurant, but not those accompanying drive-thru and take-out orders.

### **3.4 "PRINTED MATTER": GENERAL DEFINITION**

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

### **3.5 "PRINTED MATTER" INCLUDED IN THE PAYABLE CONTRIBUTION**

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

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

### **3.6 "PRINTED MATTER" EXCLUDED FROM THE PAYABLE CONTRIBUTION**

- 3.6.1 The following printed matter are excluded from the payable contribution:
  - a) Printed matter whose Ultimate Consumer is an industrial, commercial or institutional establishment;
  - b) Books as well as materials included in the "Newspapers" Class of Materials;
  - c) Printed matter already included in the "containers and packaging" Class of Materials;

- d) Printed matter serving as personal identification documents, official documents or that contain personal information, such as birth certificates, passports and medical records;
- e) Printed matter generated while providing a Service or accompanying a Product intended solely to be used or consumed by an Ultimate Consumer at the site of distribution or sale of the Service or the Product when such printed matter is taken into charge on that same site.

#### **4. DETERMINATION OF THE CONTRIBUTION AMOUNT AND PAYMENT**

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

###### **4.1.1 For the Obligation Year 2019:**

- a) A Targeted Person that marketed Materials in the course of the year 2018 must pay a contribution for the Obligation Year 2019;
- b) For the purpose of calculating the payable contribution for the Obligation Year 2019, the Materials that must be considered are those marketed in Québec from January 1<sup>st</sup>, 2018, to December 31<sup>st</sup>, 2018, inclusively, which year constitutes the Reference Year.

4.1.2 The contribution amount payable by a Targeted Person due for the Obligation Year 2019 is determined by multiplying, for each Material, the quantity in kilograms that is marketed in Québec during the Reference Year applicable to this Obligation Year by the rate applicable to that Material pursuant to the applicable Contribution Table for same Obligation Year, annexed in Appendix A of the Schedule, respectively, and then by adding together all of these amounts.

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

##### **4.2 LUMP SUM PAYMENT OPTION**

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

- a) When the total weight of the Materials or group of Materials is less than or equal to 2.5 metric tons, the lump sum payable contribution is established at \$450;
- b) When the total weight of the Materials or group of Materials is more than 2.5 metric tons but less than or equal to 5 metric tons, the lump sum payable contribution is established at \$945;
- c) When the total weight of the Materials or group of Materials is more than 5 metric tons but less than or equal to 10 metric tons, the lump sum payable contribution is established at \$1,885;
- d) When the total weight of the Materials or group of Materials is more than 10 metric tons but less than or equal to 15 metric tons, the lump sum payable contribution is established at \$3,150.

Alternatively, when the Targeted Person's gross sales, receipts, revenues or other inflows for the Products marketed or Services provided in Québec for a Reference Year are greater than \$1,000,000 but equal to or less than \$2,000,000, it may choose to pay the lump sum payable contribution established at \$3,150.

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight for the Material or group of Materials, the Targeted Person subject to section 2.1.3, paragraphs 2 or 3 of the Schedule must take into consideration the combined activities in Québec of all its retail outlets that are supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments.

### **4.3 DATES OF PAYMENT OF THE CONTRIBUTION**

- 4.3.1 The Targeted Person must pay to Éco Entreprises Québec the amount of the payable contribution as determined pursuant to section 4.1.2 of the Schedule within the delays and according to the terms of payment indicated hereafter:
  - 80% of the payable contribution must be paid no later than the last day of the third month following the effective date of the Schedule of Contributions;
  - The balance of the contribution must be paid no later than the last day of the fifth month following the effective date of the Schedule.
- 4.3.2 Where the Targeted Person chooses to pay a lump sum pursuant to section 4.2.1 of the Schedule, the Targeted Person must pay 100% of such lump sum no later than the last day of the third month following the effective date of the Schedule of Contributions.

#### 4.4 INTEREST, ADMINISTRATION FEES AND RECOVERY AMOUNT

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

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

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

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

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

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

#### **4.5 PLACE AND METHOD OF PAYMENT**

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

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

### **5. REGISTRATION AND REPORTING BY TARGETED PERSONS**

#### **5.1 REGISTRATION AND REPORTING BY TARGETED PERSONS**

- 5.1.1 All Targeted Persons must register with Éco Entreprises Québec in conformity with the procedure set out in section 5.1.5 of the Schedule.
- 5.1.2 As per the procedure set out in section 5.1.5 of the Schedule, every Targeted Person must also submit a report of the Materials it marketed in order to establish its payable contribution according to Chapter 4, by submitting notably the following data and information to Éco Entreprises Québec:
  - a) A description of the methodology and data used to prepare the Targeted Person's Materials report;
  - b) A description of the Materials excluded from the Materials report used to establish the Targeted Person's payable contribution;
  - c) A description of deducted Materials from the Targeted Person's Materials report, as well as, the number of kilograms or the percentage applied according to the type of Material;
  - d) A description of the containers, packaging and printed matter that the Targeted Person marketed and that are not mentioned in the Materials report, as well as, the quantity in kilograms of the marketed containers, packaging and printed matter;
  - e) A list of Brands, Names and Distinguishing Guises that are covered in the Targeted Person's Materials report;
  - f) A declaration as to the truthfulness of the information contained in the Targeted Person's Materials report.

- 5.1.3 A Targeted Person must register and submit its Materials report for the 2019 Obligation Year.
- 5.1.4 A Targeted Person must register and submit the Materials report at the latest sixty (60) days following the effective date of the Schedule.
- 5.1.5 The registration and Materials report must be transmitted to Éco Entreprises Québec electronically. This must be done by using the forms that are provided to this effect in the registration and reporting interfaces that are available on Éco Entreprises Québec's website at [www.eeq.ca](http://www.eeq.ca), all according to the submission procedures described on the site.

## **5.2 BILLING, CREDITS AND REIMBURSEMENT**

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

The present section cannot, however, be interpreted as exonerating the Targeted Person from paying the contribution within the delays stipulated in division 4.3 of the Schedule.

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

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

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

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

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

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

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

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

- 5.2.4 In the event that a Targeted Person believes that it has grounds that could justify a revision of its Materials report by Éco Entreprises Québec, it must submit this amended Materials report to Éco Entreprises Québec for approval, within a period of one (1) year following the deadline provided for at section 5.1.4 of the Schedule for the submission of the Materials report, failing which its claim is forfeited. This predetermined time limit is of two (2) years when the amended Materials report seeks to correct a situation where more than one Targeted Person has submitted a Materials report relating to the same Material(s), which resulted in duplicate reports. All relevant documents and information allowing Éco Entreprises Québec to proceed with a complete analysis and to render an enlightened decision must be filed in

the same delay. If Éco Entreprises Québec approves in all or in part the said amended Materials report, a revised invoice of the payable contribution is then transmitted to the Targeted Person. This revised invoice is presumed valid and where it is contested, it belongs to the Targeted Person to establish that it is ill-founded.

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

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

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

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

- 5.2.5 Once the amended Materials report is approved by Éco Entreprises Québec, and it appears that the Targeted Person paid a contribution that was higher than it should have paid, the amount overpaid is credited to any contribution payable for the following Obligation Year, up to the adjusted contribution amount for the current Obligation Year. Éco Entreprises Québec reimburses the Targeted Person, without interest, any

amount exceeding this credit subject to any administration fees owed to Éco Entreprises Québec pursuant to section 5.2.4, paragraph 2.

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

### **5.3 VERIFICATION AND CONSERVATION OF FILES**

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

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

- 5.3.2 Other than the information and documents that the Targeted Person must submit in support of its Materials report, Éco Entreprises Québec reserves the right to require from the said person that it provide, within sixty (60) days following the receipt of a written notice, any supplementary information, such as, a complete list of containers and packaging and printed matter covered by the Schedule, whether or not this information was used in the preparation of the Materials report, the data tables, audit reports, list of declared Brands and list of Brands excluded from the Materials report and the distribution of percentages, which were used by the Targeted Person to complete its Materials report.

- 5.3.3 When a Targeted Person does not provide the information and documents required by Éco Entreprises Québec within the delay set out in sections 5.3.1 or 5.3.2, as the case may be, said person is subject to pay administration fees corresponding to the greatest amount between \$250 and 1% of the contribution owed for the relevant Obligation year following this default, for a maximum amount of \$25,000;
- 5.3.4 Any Targeted Person must keep a record of all documents and any technological or other support used to prepare the Materials report for a period of at least five (5) years from the date that this Materials report is transmitted.

## **6. DISPUTE RESOLUTION**

### **6.1 PROCEDURE**

- 6.1.1 In the case of a dispute between the Targeted Person and Éco Entreprises Québec regarding the quantity or the qualification of the Materials that should have been taken into account in the Materials report following the issuance of an imposed invoice pursuant to section 5.2.2 of the Schedule, or following the issuance of a revised invoice pursuant to section 5.2.3 or 5.2.4 of the Schedule, the Targeted Person and Éco Entreprises Québec will endeavour to resolve the dispute by way of discussions between their respective representatives in the thirty (30) days following the issuance of the invoice.
- 6.1.2 In the event that the dispute cannot be resolved during this period, and if the object of the dispute, excluding the interest, administrative fees and penalties exceeds \$100,000.00, the Targeted Person may notify Éco Entreprises Québec in writing by way of a "Notice of dispute" within sixty (60) days following the issuance of the invoice, indicating therein the grounds for contestation as well as their intention to submit the dispute either to mediation and, in the case of failure, to arbitration, or directly to arbitration. Following receipt of said notice, the parties will either proceed to mediation, and, in the case of failure, to arbitration, or directly to arbitration, as the case may be, in conformity with the procedures of mediation or arbitration adopted by Éco Entreprises Québec that are in effect at the date that the Notice of dispute is notified. These procedures may be consulted on the website of Éco Entreprises Québec [www.eeq.ca](http://www.eeq.ca).
- 6.1.3 By invoking the mediation and/or arbitration procedures provided at section 6.1.2 of the Schedule, the parties exclude any recourse before the common law tribunals, except for provisional measures.

## 7. ADJUSTMENTS

### 7.1 ADJUSTMENTS

7.1.1 In the case where, for a particular Class of Materials, Éco Entreprises Québec collects, following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due as prescribed by section 4.3.1 of the Schedule, an amount that exceeds by 4% the required amount to be paid for this Class of Materials, for one (1) year where said amounts become due, a) the amount of the compensation determined by the Société québécoise de récupération et de recyclage, including the interest, administrative fees and applicable penalties, as the case may be, b) the amount necessary to indemnify Éco Entreprises Québec for its management costs and other expenses related to the compensation regime, as well as, c) the amount payable to the Société québécoise de récupération et de recyclage pursuant to section 53.31.18 of the Act (this last amount being identified in the present Chapter, as being the "required amount"), Éco Entreprises Québec issues a credit to Targeted Persons that have paid the contribution for the Obligation Year in which the surplus has accumulated. This credit will correspond to the amount collected above the exceeding 4% and is redistributed pro rata amongst the payable contributions by sub-class of Materials within each class, and then, by pro rata amongst the contributions paid by the Targeted Persons within each sub-class.

7.1.2 In the case where Éco Entreprises Québec does not collect the required amount for a Class of Materials following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due pursuant to section 4.3.1 of the Schedule, Éco Entreprises Québec can require from Targeted Persons for this Class of Materials the amount needed to satisfy the difference. This amount is distributed pro rata amongst the required contributions by a sub-class of Materials within this Class and then, by pro rata amongst the required contributions for each Targeted Person within each sub-class. This amount must be paid to Éco Entreprises Québec by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The divisions 4.4 and 4.5 of the Schedule are applicable for this amount by making the necessary modifications.

If Éco Entreprises Québec judges that it will most likely not be able to collect the amount necessary for a Class of Materials, at the expiry of a twenty-four (24) month period following the date at which the balance of the payable contribution is payable pursuant to section 4.3.1 of the Schedule, Éco Entreprises Québec can, at any moment, require an amount that it deems necessary to satisfy the difference. This amount is

distributed pro rata amongst the required contributions by sub-class of Materials within this Class, and then, pro rata amongst the required contributions to be paid by the Targeted Persons within each sub-class. This amount must be paid to Éco Entreprises Québec by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The divisions 4.4 and 4.5 of the Schedule are applicable to this amount by making the necessary modifications.

## **8. EFFECTIVE DATE AND DURATION**

### **8.1 EFFECTIVE DATE**

The Schedule shall be effective on the day of its publication in the *Gazette officielle du Québec*, which is on June 19, 2019

### **8.2 DURATION**

The Schedule is valid for the 2019 Obligation Year.

**APPENDIX A: 2019 CONTRIBUTION TABLE**  
**Contributions for the period from January 1<sup>st</sup> through December 31<sup>st</sup>, 2018<sup>1</sup>**

Class of Materials	Sub-class of Materials	Materials	Annualized contributions ¢/kg	Credit for recycled content (Threshold to achieve <sup>2</sup> )	
Printed matter		• Newsprint inserts and circulars	20,374	80%	
		• Catalogues and publications	29,365	50%	
		• Magazines	29,365	50%	
		• Telephone books	29,365	80%	
		• Paper for general use	29,365	80%	
		• Other printed matter			
Containers and Packaging	Paperboard	• Corrugated cardboard	18,270	n/a	
		• Kraft paper shopping bags	18,270	100 %	
		• Kraft paper packaging	18,270	100 %	
		• Boxboard and other paper packaging	20,023	n/a	
		• Gable-top containers	19,050	n/a	
		• Paper laminants	28,673	100 %	
		• Aseptic containers	23,371	n/a	
	Plastics	• Polyethylene terephthalate (PET) bottles	28,338	100 %	
		• High-density polyethylene (HDPE) bottles	10,844	100 %	
		• Plastic laminants	47,146	n/a	
		• Plastic HDPE and LDPE films	47,146	n/a	
		• HDPE, LDPE plastic shopping bags	47,146	n/a	
		• Expanded Polystyrene – food packaging	78,939	n/a	
		• Expanded Polystyrene – cushioning packaging	78,939	n/a	
		• Non expanded Polystyrene	78,939	n/a	
		• PET containers	28,338	100 %	
		• PVC, polylactic acid (PLA) and other degradable plastics	78,939	n/a	
		• Other plastics, polymers and polyurethane	28,618	n/a	
		Aluminum	• Food and beverages aluminum containers	17,987	n/a
			• Other aluminum packaging		
	Steel	• Steel aerosol containers	17,161	n/a	
		• Other steel containers			
	Glass	• Clear glass	17,218	n/a	
• Coloured glass		17,226	n/a		

<sup>1</sup> For the calculation of the contribution for the 2019 Obligation Year, the Targeted Persons must, without fail, for the purposes of the application of Chapters 4 and 5 of the Schedule, declare the materials that were marketed in Québec for the twelve (12) months comprised between January 1<sup>st</sup> and December 31<sup>st</sup> of the Reference Year, that is prescribed in division 4.1 of the Schedule.

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

## APPENDIX B: ESTABLISHMENT IN QUÉBEC

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

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

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

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

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

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

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

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

103959

**M.O., 2019**

**Order number 2019-09 of the Minister of Transport dated 3 June 2019**

An Act respecting transport infrastructure partnerships (chapter P-9.001)

DESIGNATION of new persons entrusted with the enactment of the Act respecting transport infrastructure partnerships for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure

THE MINISTER OF TRANSPORT,

CONSIDERING the first paragraph of section 20 of the Act respecting transport infrastructure partnerships (chapter P-9.001), which provides that the Minister may designate from among the persons who meet the conditions determined by government regulation a person to be entrusted with the enforcement of the Act for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure (chapter C-25.1);

CONSIDERING section 35 of the Regulation respecting toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 3), which determines the conditions that a person must meet at the time he or she is designated;

CONSIDERING paragraph 1 of section 1 of the Ministerial order concerning designation of toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 1.1), which designates as toll road infrastructures bridge P-15020 on autoroute 25 crossing the rivière des Prairies;

CONSIDERING Order number 2011-06 of the Minister of Transport dated 29 April 2011 respecting the Designation of persons entrusted with the enforcement of the Act respecting transport infrastructure partnerships for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure;

CONSIDERING Order number 2014-05 of the Minister of Transport dated 12 June 2014 respecting the Designation of persons entrusted with the enforcement of the Act respecting transport infrastructure partnerships for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure;

CONSIDERING that Josée Brouillette, Anissa Cheddad, Paule-Andrée Koffi-Konan, Mélissa Lamarche Clermont, Julie Morin, Carole St-Pierre, Mazen Al-Haddad, Julien Bousquet and Richard Labbé meet the conditions set out in the Regulation respecting toll road infrastructures operated under a public-private partnership agreement;

CONSIDERING that it is expedient to designate those persons;

ORDERS AS FOLLOWS:

1. The operating part of Order number 2011-06 of the Minister of Transport dated 29 April 2011 respecting the Designation of persons entrusted with the enforcement of the Act respecting transport infrastructure partnerships for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure, as amended by Order number 2014-05 of the Minister of Transport dated 12 June 2014 respecting the Designation of persons entrusted with the enforcement of the Act respecting transport infrastructure partnerships for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure, is again amended

(1) by replacing “the following employees of Concession A25, S.E.C.,” in the portion before paragraph 0.1 by “the following persons”;

(2) by inserting the following before paragraph 0.1:

“(0.0.1) Mazen Al-Haddad;”;

(3) by inserting the following after paragraph 0.2:

“(0.3) Julien Bousquet;

(0.4) Josée Brouillette;

(0.5) Anissa Cheddad;”;

(4) by inserting the following after paragraph 1:

“(1.1) Paule-Andrée Koffi-Konan;

(1.2) Richard Labbé;

(1.3) Mélissa Lamarche Clermont;

(1.4) Julie Morin;”;

(5) by inserting the following paragraph at the end :

“(3) Carole St-Pierre.”.

Québec, 3 June 2019

*Minister of Transport,*  
FRANÇOIS BONNARDEL

103955

**M.O., 2019**

**Order of the Minister of Municipal Affairs  
and Housing dated 31 May 2019**

Cities and Towns Act  
(chapter C-19)

Municipal Code of Québec  
(chapter C-27.1)

An Act respecting the Communauté métropolitaine  
de Montréal  
(chapter C-37.01)

An Act respecting the Communauté métropolitaine  
de Québec  
(chapter C-37.02)

An Act respecting public transport authorities  
(chapter S-30.01)

Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited

CONSIDERING section 573.3.3.1.1 of the Cities and Towns Act (chapter C-19), article 938.3.1.1 of the Municipal Code of Québec (chapter C-27.1), section 118.1.0.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), section 111.1.0.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) and section 108.1.0.1 of the Act respecting public transport authorities (chapter S-30.01), which allow the Minister of Municipal Affairs and Housing to order, by regulation, the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited was published in the *Gazette officielle du Québec* of 18 July 2018 with a notice that it could be made on the expiry of 45 days following that publication and that any person could submit written comments within that period;

CONSIDERING that no comments were received;

CONSIDERING that it is expedient to make the Regulation without amendment;

THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING ORDERS AS FOLLOWS:

The Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited, attached to this Order, is hereby made.

Québec, 31 May 2019

ANDRÉE LAFOREST,  
*Minister of Municipal Affairs and Housing*

**Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited**

Cities and Towns Act  
(chapter C-19, s. 573.3.3.1.1)

Municipal Code of Québec  
(chapter C-27.1, art. 938.3.1.1)

An Act respecting the Communauté métropolitaine de Montréal  
(chapter C-37.01, s. 118.1.0.1)

An Act respecting the Communauté métropolitaine de Québec  
(chapter C-37.02, s. 111.1.0.1)

An Act respecting public transport authorities  
(chapter S-30.01, s. 108.1.0.1)

**1.** The expenditure threshold for a contract that may be awarded only after a public call for tenders under subsection 1 of section 573 of the Cities and Towns Act, subarticle 1 of article 935 of the Municipal Code of Québec, the first paragraph of sections 106 and 108 of the Act respecting the Communauté métropolitaine de Montréal, the first paragraph of sections 99 and 101 of the Act respecting the Communauté métropolitaine de Québec and the first paragraph of sections 93 and 95 of the Act respecting public transit authorities is \$101,100.

**2.** The minimum time for the receipt of tenders after a public call for tenders under subsection 1 of section 573 of the Cities and Towns Act, subarticle 1 of article 935 of the Municipal Code of Québec, the fourth paragraph of section 108 of the Act respecting the Communauté métropolitaine de Montréal, the fourth paragraph of section 101 of the Act respecting the Communauté métropolitaine de Québec and the fourth paragraph of section 95 de la Act respecting public transit authorities is

(1) 8 days in the case of an insurance contract or a contract for the performance of work, other than a construction contract;

(2) 15 days in the case of a supply contract or a contract for the supply of services involving an expenditure of less than \$365,700;

(3) 15 days in the case of a contract involving an expenditure equal to or greater than \$365,700 that is a contract for the supply of services other than

(a) courier or mail services, including email;

(b) fax services;

(c) real estate services;

(d) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;

(e) maintenance or repair services for office equipment;

(f) management consulting services, except arbitration, mediation and conciliation services with regard to human resources management;

(g) architectural or engineering services, except those related to transportation infrastructure construction;

(h) architectural landscaping services;

(i) land use and planning services;

(j) test, analysis or inspection services for quality control;

(k) exterior and interior building cleaning services; and

(l) machinery or equipment repair services;

(4) 30 days in the case of a supply contract or a contract for the supply of services listed in paragraph 3 involving an expenditure equal to or greater than \$365,700;

(5) 15 days in the case of a construction contract involving an expenditure of less than \$9,100,000; and

(6) 30 days in the case of a construction contract involving an expenditure equal to or greater than \$9,100,000.

**3.** The expenditure ceiling allowing the territory from which tenders originate to be limited under subsection 2.1 of section 573 of the Cities and Towns Act, subarticle 2.1 of article 935 of the Municipal Code of Québec, the seventh paragraph of section 108 of the Act respecting the Communauté métropolitaine de Montréal, the seventh paragraph of section 101 of the Act respecting the Communauté métropolitaine de Québec and the seventh paragraph of section 95 of the Act respecting public transit authorities is \$365,700 in the case of a supply contract or a contract for the supply of services.

**4.** For the purposes of the provisions mentioned in section 3, in the case of a construction contract

(1) involving an expenditure of less than \$252,700, the public call for tenders may provide that only tenders submitted by contractors or suppliers that have an establishment in Québec, New Brunswick or Ontario will be considered;

(2) involving an expenditure equal to or greater than \$252,700 but less than \$9,100,000, the public call for tenders may provide that only tenders submitted by contractors or suppliers that have an establishment in Canada will be considered; and

(3) involving an expenditure equal to or greater than \$9,100,000, the public call for tenders may provide that only tenders submitted by contractors or suppliers that have an establishment in Canada or in any of the territories covered by the Comprehensive Economic and Trade Agreement between Canada and the European Union and its Member States and are mentioned in the electronic tendering system approved by the Government will be considered.

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

## Draft Regulations

### Draft Regulation

An Act respecting the lands in the domain of the State (chapter T-8.1)

#### Sale, lease and granting of immovable rights on lands in the domain of the State — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation provides for the indexing of the reference values used to determine the rent of lands leased for vacation purposes. It requires the determination of a new reference value on 1 January 2021, and every 5 years from that date. It also determines a calculation method to index the annual rent of certain leases granted on or before 1 November 2003.

Study of the matter has shown no negative impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Laurent Girard, Direction des politiques et de l'intégrité du territoire, Ministère de l'Énergie et des Ressources naturelles, 5700, 4<sup>e</sup> Avenue Ouest, bureau E-318, Québec (Québec) G1H 6R1; telephone: 418 627-6362, extension 2622; fax: 418 644-2774; email: laurent.girard@mern.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Mario Gosselin, Associate Deputy Minister for the Territory, Ministère de l'Énergie et des Ressources naturelles, 5700, 4<sup>e</sup> Avenue Ouest, bureau E-330, Québec (Québec) G1H 6R1.

JONATAN JULIEN,  
*Minister of Energy and Natural Resources*

### Regulation to amend the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State

An Act respecting the lands in the domain of the State (chapter T-8.1, s. 71, 1st par., subpar. 3, and 2nd par.)

**1.** The Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State (chapter T-8.1, r. 7) is amended in section 3 by replacing “and royalties” in the first paragraph by “, royalties and reference values”.

**2.** The following is added after section 28.3:

“**28.3.1.** Despite section 28.1, the annual rent of a lease granted on or before 1 November 2003 and renewed for the first time in the 5 years preceding 1 January 2020 corresponds to the sum of the following amounts, adjusted according to the indexing procedure provided for in section 3:

- (1) the annual rent provided for before the first renewal;
- (2) the amount to obtain the minimum rent fixed in section 7 of Schedule I upon renewal;
- (3) the amount of the rental increase spread for the year over which the increase is spread on 31 December 2019, in accordance with the first paragraph of section 28.4 as it read on that date.”

**3.** Section 28.4 is revoked.

**4.** Section 28.5 is amended

(1) by replacing “The reference values” by “A new reference value”;

(2) by replacing “indiquées” in the French text by “indiquée”;

(3) by replacing “are revised every 5 years as of 1 November 2010” by “is determined on 1 January 2021, then every 5 years as of that date”.

**5.** Schedule I is amended

“(1) by striking out “28.4,” in the part preceding Division I;

(2) by striking out “28.4,” in section 7;

(3) by replacing the reference value grid in section 17 by the following:

<b>Urban poles</b>	<b>100-rated reference value for leases issued before 1 January 2020</b>	<b>100-rated reference value for leases issued as of 1 January 2020</b>
Municipalité de Chénéville	\$35,800	\$39,600
Municipalité de La Pêche	\$27,800	\$28,800
Municipalité Les Escoumins	\$5,200	\$5,300
Municipalité Les Îles-de-la-Madeleine	\$15,000	\$15,000
Municipalité de Saint-Donat	\$36,200	\$39,800
Municipalité de Sainte-Thècle	\$53,200	\$60,500
Municipalité de Saint-Michel-des-Saints	\$22,400	\$25,300
Municipalité de Val-des-Monts	\$90,000	\$102,900
Paroisse de Saint-Alexis-des-Monts	\$25,800	\$25,800
Paroisse de Saint-Côme	\$21,700	\$23,500
Village de Fort-Coulonge	\$33,000	\$37,000
Ville d'Alma	\$16,300	\$18,200
Ville d'Amos	\$21,400	\$23,700
Ville d'Amqui	\$11,500	\$12,400
Ville de Baie-Comeau	\$5,800	\$5,800
Ville de Carleton-sur-Mer	\$7,000	\$7,700
Ville de Chandler	\$7,800	\$8,300
Ville de Chibougamau	\$20,500	\$23,500
Ville de Forestville	\$7,300	\$7,900
Ville de Gaspé	\$7,500	\$7,900
Ville de La Malbaie	\$28,600	\$33,000
Ville de La Pocatière	\$25,000	\$28,700
Ville de La Sarre	\$4,800	\$4,800
Ville de La Tuque	\$15,700	\$15,700

<b>Urban poles</b>	<b>100-rated reference value for leases issued before 1 January 2020</b>	<b>100-rated reference value for leases issued as of 1 January 2020</b>
Ville de Maniwaki	\$40,100	\$43,900
Ville de Matagami	\$6,700	\$7,200
Ville de Matane	\$14,100	\$15,200
Ville de Mont-Laurier	\$20,500	\$21,800
Ville de Montmagny	\$26,000	\$28,300
Ville de Mont-Tremblant	\$38,600	\$42,900
Ville de Paspébiac	\$3,100	\$3,300
Ville de Port-Cartier	\$3,300	\$3,400
Ville de Rimouski	\$13,800	\$14,800
Ville de Rivière-du-Loup	\$16,400	\$16,400
Ville de Rivière-Rouge	\$36,900	\$41,900
Ville de Roberval	\$10,500	\$11,000
Ville de Rouyn-Noranda	\$12,700	\$13,200
Ville de Saguenay (borough of Chicoutimi)	\$24,800	\$28,600
Ville de Saguenay (borough of La Baie)	\$18,800	\$21,100
Ville de Saint-Félicien	\$11,500	\$12,200
Ville de Saint-Georges	\$29,000	\$33,600
Ville de Saint-Raymond	\$37,800	\$43,700
Ville de Senneterre	\$19,700	\$21,800
Ville de Sept-Îles	\$3,300	\$3,400
Ville de Sainte-Anne-des-Monts	\$7,200	\$8,100
Ville de Témiscaming	\$19,000	\$21,300
Ville de Témiscouata-sur-le-Lac	\$18,200	\$18,600
Ville de Val-d'Or	\$31,400	\$35,700
Ville de Ville-Marie	\$4,800	\$4,800

”.

**6.** This Regulation comes into force on 1 January 2020.

103960

## Draft Regulation

An Act respecting municipal taxation  
(chapter F-2.1)

### Form and minimum content of various documents relative to municipal taxation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the form and minimum content of various documents relative to municipal taxation, appearing below, may be made by the Minister of Municipal Affairs and Housing on the expiry of 45 days following this publication.

The draft Regulation replaces the Regulation respecting the form or minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6) to take into account the changes made to the Act respecting municipal taxation (chapter F-2.1), in addition to the consequential amendments, including the new seniors' assistance program for payment of municipal taxes, to review its form and to update the terminology of information.

Further information may be obtained by contacting Nicolas Bouchard, 10, rue Pierre-Olivier-Chauveau, 5<sup>e</sup> étage, aile Tour, Québec (Québec), G1R 4J3; telephone: 418 691-2015, extension 3817; fax: 418 643-4749; email: nicolas.bouchard@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Nicolas Bouchard at the above contact information.

ANDRÉE LAFOREST,  
*Minister of Municipal Affairs and Housing*

## Regulation respecting the form and minimum content of various documents relative to municipal taxation

An Act respecting municipal taxation  
(chapter F-2.1, s. 263, 1st par. subpars. 1 and 2)

### DIVISION I INTERPRETATION

**1.** In this Regulation,

“Act” means the Act respecting municipal taxation (chapter F-2.1); (*Loi*)

“Manual” means the Manuel d'évaluation foncière du Québec published by Les Publications du Québec. (*Manuel*)

**2.** Any reference to the Manual means that the assessor must comply with the instructions set out therein.

### DIVISION II APPLICATION FOR REVIEW FORMS

**3.** Every application for review in respect of the property assessment roll or the roll of rental values must be made using the forms provided for in Schedule I or Schedule II, as the case may be.

A municipal body responsible for assessment may however allow the filing of an application for review by means of a web application that the body implements. That application must, where a by-law of the body provides for the payment of an amount of money at the time the application is filed, allow the payment of that amount; it must also contain minimally the information provided for in part 5C of the Manual and reproduce the text provided for in that part; to that end, the Manual must contain an English version of the information and text to be reproduced.

**4.** An attestation of the filing of any application for review must, not later than on the thirtieth day following the day of its filing, be sent to the applicant by the municipal body responsible for assessment or, where an agreement was entered into under section 196.1 of the Act, by the local municipality. The attestation must contain the information provided for in Schedule III or Schedule IV, as the case may be.

The first paragraph does not apply if a copy of the application for review, with the “For official use only” section duly completed, has been delivered in person to the applicant.

### DIVISION III NOTICE OF ASSESSMENT AND MUNICIPAL TAX ACCOUNT

#### §1. General

**5.** Where the notice of assessment and the tax account are included in a single document, they must

- (1) each occupy a specific space;
- (2) be readily distinguishable from one another; and
- (3) be designated by the titles “Notice of assessment” and “Municipal tax account”, respectively.

#### §2. Notice of assessment

**6.** A notice of assessment relative to a unit of assessment or a business establishment must contain

(1) the name of the local municipality on whose roll the unit or establishment is entered;

(2) the fiscal years to which the roll applies;

(3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;

(4) the time limit for handing in or sending an application for review form and, where applicable, the amount of money to be included with the form and a reference to the by-law of the municipal body responsible for assessment under which the amount is determined;

(5) the address of the location where an application for review form may be obtained or the website address, where applicable;

(6) the address of the location where an application for review form may be handed in and the address, if different, where such form may be sent;

(7) where applicable, the address, entered on the roll, of the unit or establishment;

(8) the file number, entered on the roll, of the unit or establishment;

(9) the predominant use of the unit or establishment;

(10) the name and address, entered on the roll, of the person in whose name the unit or establishment is entered or, if there are more than one and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address, entered on the roll, of one of those persons, along with an indication that the notice is intended for the person named and for the other persons, who may be designated collectively;

(11) the value, entered on the roll, of the unit or establishment;

(12) the date at which market conditions were considered for the purpose of entering the value on the roll;

(13) where applicable, the value, on the previous roll, of the unit or establishment, provided it is the same unit or establishment assessed in the same physical state;

(14) the date at which market conditions were considered for the purpose of establishing the standardized value, namely, 1 July of the second fiscal year preceding the first fiscal year to which the roll applies;

(15) the median proportion and the comparative factor of the roll established for the first fiscal year to which the roll applies;

(16) the standardized value of the unit or establishment, which is the product obtained by multiplying the value entered on the roll, of the unit or establishment, by the comparative factor.

**7.** A notice of assessment must, to ensure terminological uniformity, use the headings and display names provided for in Schedule V or Schedule VI, depending on whether they relate to a unit of assessment or a business establishment and they apply to them.

**8.** A notice of assessment must also reproduce on the front the text provided for in Schedule VII or Schedule VIII, and on the back the text provided for in Schedule IX or Schedule X, depending on whether they relate to a unit of assessment or a business establishment.

**9.** In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a unit of assessment must contain, depending on what is entered on the roll,

(1) the cadastral designation of the unit;

(2) the area of the land, the number of dwellings, the number of non-residential premises and the number of rental rooms included in the unit;

(3) an indication whether or not the unit is comprised, in part or in whole, in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);

(4) an indication whether or not the unit is an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(5) the agricultural zoned area of a registered agricultural operation and its total area;

(6) the value of the land forming part of an agricultural operation referred to in paragraph 4 and comprised in an agricultural zone referred to in paragraph 3, and the value of the single building or of the group of buildings forming part of the operation and comprised in the zone, where only a part of the unit is an agricultural operation or where only a part of the operation is comprised in such a zone;

- (7) the value of the land comprised in the unit;
- (8) the value of the single building or of the group of buildings comprised in the unit;
- (9) an indication that the unit belongs to the group described in section 244.31 of the Act or to any other category among those provided for in sections 244.34 to 244.36 of the Act;
- (10) the number of each class among those listed in sections 244.32 and 244.54 of the Act of which the unit forms part;
- (11) an indication that the unit is referred to in section 244.51 of the Act;
- (12) an indication that the unit is referred to in section 244.52 of the Act, and the information required under section 61 of the Act if the roll must indicate the information separately in respect of part of the unit;
- (13) an indication that the unit belongs to a sub-category of immovable within the category of non-residential immovables, determined under subdivision 6 of Division III.4 of Chapter XVIII of the Act and the percentage applicable for the purpose of establishing the amount of the tax;
- (14) either an indication as to whether or not the value referred to in paragraph 11 of section 6 or in paragraph 7 or 8 of this section is entirely taxable or non-taxable, or the amounts corresponding to the taxable part and the non-taxable part of that value;
- (15) the information required by section 61 of the Act, where any information provided for in section 6 of this Regulation and paragraphs 2, 4, 7, 8, 14, 16 and 17 of this section must be indicated separately on the roll in respect of part of the unit;
- (16) a reference to the legislative provision under which the value or part thereof is non-taxable;
- (17) a reference to the legislative provision under which the property taxes or the sums in lieu thereof must be paid on the basis of the non-taxable value; and
- (18) the total taxable value of an agricultural operation registered for school purposes.

**10.** If the notice of assessment contains a class number referred to in paragraph 10 of section 9, it must include a section or a schedule that explains, either generally with examples or specifically, how the unit of assessment was determined to belong to the class concerned.

**11.** In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a business establishment must, as the case may be, indicate that the establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

**12.** The information contained in the notice of assessment must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

### **§3. Municipal tax account**

**13.** The account relative to any municipal tax must contain

- (1) the name of the local municipality imposing the tax;
- (2) the period for which the amount of the tax is established;
- (3) in the case of a property tax, the business tax or another tax that a person is required to pay because the person is the owner, lessee or occupant of a unit of assessment or a business establishment, the address entered on the roll of that unit or business establishment or, if the roll contains only the cadastral designation, all or part thereof;
- (4) the name and address of the debtor of the tax or, if the debtors are the persons in whose names a unit of assessment or a business establishment is entered on the roll and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address entered on the roll of one of the co-debtors, along with information indicating that the account is intended for the co-debtor named and for the others, who may be designated collectively;
- (5) in the case of a property tax, an indication that it applies either to all the taxable immovables in the territory of the local municipality, or to those in one sector of that territory, or to those belonging to the beneficiaries of the work for the payment of which the tax was imposed;
- (6) in the case of the general property tax, where a number of specific rates have been fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act, the name of each rate that applies in whole or in part to establish the amount of the tax imposed on the unit of assessment concerned;
- (7) the tax base;
- (8) the rate of the tax;

- (9) the amount of the tax;
- (10) the amount of any abatement or credit to which the debtor is entitled, if that amount may be established at the time the account is prepared;
- (11) an indication that the amount due must be paid in one instalment or may be paid in a number of instalments and, in the latter case, the amount of each instalment;
- (12) an explanation of how to establish the period during which any instalment must be paid or, if the date by which it must be paid may be established when the account is prepared, the date thus established;
- (13) the rate of interest applicable to any amount exigible;
- (14) the rate of the penalty applicable to any amount exigible, if the local municipality has exercised the power provided for in section 250.1 of the Act;
- (15) an indication of the loss of the benefit of the term in case of failure to pay an instalment, if the local municipality has not prescribed, in accordance with the third paragraph of section 252 of the Act, that only the amount of the unpaid instalment becomes exigible; and
- (16) the location where instalments must be paid and an explanation of how they may be paid.

**14.** The information referred to in paragraphs 5 and 6 of section 13 may be given by means of codes.

The account must in that case contain an explanation of the codes or contain a schedule providing such an explanation.

**15.** If the tax base referred to in paragraph 7 of section 13 is the adjusted value of the unit of assessment or business establishment, established in accordance with section 253.30 or 253.31 of the Act, the account must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how that value was established.

**16.** Where, under section 244.58, section 244.64.7 or section 244.64.9 of the Act, the rate provided for in paragraph 8 of section 13 is a combination made up of either one of the specific rates fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act and of part of another of those rates, that is, parts of several of those rates,

(1) each specific rate is indicated separately in the account;

(2) for each specific rate of which only a part is included in the combination, the percentage representing that part is indicated in the account.

If the indicated percentage applies because the unit of assessment forms part of any of the classes listed in sections 244.32 and 244.54 of the Act, because it is referred to in section 244.51 of the Act or the unit or a part of the unit of assessment is referred to in section 244.52 of the Act, or the unit or a part of the unit of assessment is referred to in the fourth paragraph of section 244.64.7 or section 244.64.9 of the Act, the account must either contain an explanation correlating the percentage with the indication on the notice of assessment in accordance with any of paragraphs 10 to 13 of section 9 or include a schedule containing the explanation.

**17.** If the account contains, in accordance with paragraph 10 of section 13, the amount of the abatement granted under section 244.59 or section 253.36 of the Act, it must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how the amount of the abatement was established.

**18.** Except if the municipality elects to use the prescribed form referred to in section 210.10 of the Act, the account must contain, under “Amount of the potential grant to offset a municipal tax increase”, the amount of the potential grant, the period covered by the grant, the file number of the unit of assessment and the fiscal years to which the roll applies. It must also reproduce the text provided for in Schedule XI.

#### **DIVISION IV** **NOTICE OF ALTERATION**

**19.** A notice of alteration relative to a unit of assessment or a business establishment must contain

- (1) the name of the local municipality on whose roll the unit or establishment is entered;
- (2) the fiscal years to which the roll altered applies;
- (3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;
- (4) the date on which the notice of alteration is sent;
- (5) the date on which the alteration takes effect;

(6) the identification of the entries on the roll covered by the alteration, before and after, the reason for the alteration and the reference to the legislative provision concerned, including any paragraph;

(7) the time limit for handing in or sending the application for review form and, where applicable, the amount of money to be included with the form and the reference to the by-law of the municipal body responsible for assessment that allows to determine the amount;

(8) the address of the location where an application for review form may be obtained or the website address, if any; and

(9) the address of the location where an application for review form may be handed in, and the address, if different, where such form may be sent.

**20.** The notice of alteration relative to a business establishment must, as the case may be, indicate that the establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

**21.** The information contained in the notice of alteration must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

**22.** The notice of alteration must also reproduce on the front the text provided for in Schedule XII or Schedule XIII, and on the back the text provided for in Schedule XIV or Schedule XV, depending on whether they relate to a unit of assessment or a business establishment.

## **DIVISION V**

### **FINAL**

**23.** This Regulation replaces the Regulation respecting the form or minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6). Despite the foregoing, sections 2 to 12.2 of the Regulation continue to apply until 30 June 2021.

**24.** This Regulation comes into force on 1 July 2020, except sections 5 to 22, which come into force on 1 July 2021.

**SCHEDULE I**

(s. 3)

**APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL**

## Administrative review of municipal property assessment

The property assessment roll

**IMPORTANT** – Read the instructions below carefully before completing the application for review.

### 1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

### 2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

### 3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

Situations that may lead to an application for review	Time limit set for filing the application
1. <b>Deposit of the property assessment roll</b> , followed by the sending of a notice of assessment to the owner	Whichever is later: <ul style="list-style-type: none"> <li>▪ before 1 May following the coming into force of the assessment roll;</li> <li>▪ 60 days after the sending of the notice of assessment (120 days in the case of a unit valued at \$1,000,000 or more).</li> </ul>
2. <b>Alteration to the roll</b> made by certificate, followed by the sending of a notice of alteration	Whichever is later: <ul style="list-style-type: none"> <li>▪ before 1 May following the coming into force of the assessment roll;</li> <li>▪ 60 days after the sending of the notice of alteration.</li> </ul>
3. <b>Sending of a notice of correction <i>ex officio</i></b> to the owner, to inform the owner of a planned correction	Whichever is later: <ul style="list-style-type: none"> <li>▪ before 1 May following the coming into force of the assessment roll;</li> <li>▪ 60 days after the sending of the notice of correction <i>ex officio</i>.</li> </ul>
4. <b>Failure of the assessor to make an alteration to the roll</b> , despite an event provided for by the Act that should have led to such an alteration	Before the end of the fiscal year in which the event justifying the alteration occurred.

#### 4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

#### 5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

##### Situations giving the right to file an application

1. Deposit of the property assessment roll (situation No. 1 stated in question No. 3)
2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)

##### Time limit for assessor to reply

1 September following the coming into force of the assessment roll.  
Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the assessment roll.

#### 6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. **The recourse must be on the same subjects as the application for review.** To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

#### Definitions

**Municipal body responsible for assessment:** regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every assessment roll within its jurisdiction and justify its content.

**Property assessment roll:** public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

**Unit of assessment:** the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

**Actual value:** exchange value of a unit of assessment in the free and open market, that is, the price most likely to be paid at a sale by agreement made in the following conditions:

1. the vendor and the purchaser are willing, respectively, to sell and to purchase the unit of assessment, and they are not compelled to do so;
2. the vendor and the purchaser are reasonably informed of the condition of the unit of assessment, of the use that can most likely be made of it and of conditions in the property market.



## Application for review in respect of the property assessment roll

**IMPORTANT – Read the instructions carefully before completing the application for review.**

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the unit is entered  Fiscal years to which the roll applies

### For official use only

Application number <input type="text"/>	Value of immovable \$ <input type="text"/>	Amount received \$ <input type="text"/>	Date of receipt Year <input type="text"/> Month <input type="text"/> Day <input type="text"/>
Geographic code <input type="text"/>	Signature of officer <input type="text"/>	Time limit for reply Year <input type="text"/> Month <input type="text"/> Day <input type="text"/>	

### 1. Information on the unit of assessment

#### Address of the unit of assessment

Number  Name of the public road  Apt. number

Cadastre(s) and lot number(s) (only in the case of a parcel of land without a building or a building without an address)

File number (as entered on the roll or the notice of assessment)

### 2. Information on the applicant

Given name  Surname or name (of the natural person or the legal person)

#### Mailing address (if different from the address of the unit of assessment)

Number  Name of the public road  Apt. number

Municipality, province or State, country  Postal code

Daytime telephone number (and extension, if applicable)  Email

The applicant is:

- the owner of the unit of assessment or one of its co-owners
- the representative of the owner
- other, please specify:

### 3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll                       Alteration to the roll                      ⇒  Number of the notice of alteration  
 Alteration not made by the assessor                       Correction *ex officio* of the roll                      ⇒  Number of the notice of correction *ex officio*

### 4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the immovable ⇒ \$  Actual value according to the applicant, for information  
 Other entry, please specify: ⇒  Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

### 5. Signature of the applicant

Signature	Name of signatory	Date of signing						
		<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Year	Month	Day			
Year	Month	Day						

#### Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

**SCHEDULE II**

(s. 3)

**APPLICATION FOR REVIEW IN RESPECT OF THE ROLL OF RENTAL VALUES**

## **Administrative review of municipal property assessment**

The roll of rental values

**IMPORTANT** – Read the instructions below carefully before completing the application for review.

### **1. What is an administrative review?**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

### **2. Who may apply for review?**

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

### **3. Which situations give the right to file an application?**

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

#### **Situations that may lead to an application for review**

1. **Deposit of the roll of rental values**, followed by the sending of a notice of assessment to the occupant
2. **Alteration to the roll** made by certificate, followed by the sending of a notice of alteration
3. **Sending of a notice of correction *ex officio*** to the occupant, to inform the occupant of a planned correction
4. **Failure of the assessor to make an alteration to the roll**, despite an event provided for by the Act that should have led to such an alteration

#### **Time limit set for filing the application**

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of assessment (120 days in the case of a business establishment valued at \$100,000 or more).

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of alteration.

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of correction *ex officio*.

Before the end of the fiscal year following the fiscal year in which the event justifying the alteration occurred.

#### 4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

#### 5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

##### Situations giving the right to file an application

1. Deposit of the roll of rental values  
(situation No. 1 stated in question No. 3)

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2. All other cases  
(situations Nos. 2, 3 and 4 stated in question No. 3)

##### Time limit for assessor to reply

1 September following the coming into force of the roll of the rental value.

Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the roll of the rental value.

#### 6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. **The recourse must be on the same subjects as the application for review.** To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and;
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

#### Definitions

**Municipal body responsible for assessment:** regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every roll of rental values within its jurisdiction and justify its content.

**Roll of rental values:** public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

**Business establishment:** unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

**Rental value:** most likely gross annual rent from the rental of a business establishment under a lease renewable from year to year, according to market conditions, including property taxes and operating expenses, but excluding services other than those relating to the immovable.



## Application for review in respect of the roll of rental values

**IMPORTANT – Read the instructions carefully before completing the application for review.**

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the business establishment is entered  Fiscal years to which the roll applies

### For official use only

Application number	Value of the establishment	Amount received	Date of receipt						
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Year	Month	Day	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Geographic code	Signature of officer	Time limit for reply							
<input type="text"/>	<input type="text"/>	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>		Year	Month	Day	<input type="text"/>	<input type="text"/>	<input type="text"/>
Year	Month	Day							
<input type="text"/>	<input type="text"/>	<input type="text"/>							

### 1. Information on the business establishment

#### Address of the business establishment

Number  Name of the public road  Apt. number

Cadastre(s) and lot number(s) (only if there is no address)

File number (as entered on the roll or the notice of assessment)

### 2. Information on the applicant

Given name  Surname or name (of the natural person or the legal person)

Mailing address (if different from the address of the business establishment)

Number  Name of the public road  Apt. number

Municipality, province or State, country  Postal code

Daytime telephone number (and extension, if applicable)  Email

The applicant is:

- the occupant of the business establishment or one of its co-occupants
- the representative of the occupant
- other, please specify:

### 3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll                       Alteration to the roll                      ⇒  Number of the notice of alteration  
 Alteration not made by the assessor                       Correction *ex officio* of the roll                      ⇒  Number of the notice of correction *ex officio*

### 4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the establishment                      ⇒ \$  Rental value according to the applicant, for information  
 Other entry, please specify:                      ⇒  Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

### 5. Signature of the applicant

Signature	Name of signatory	Date of signing
		Year      Month      Day <input style="width: 20px; height: 20px;" type="text"/> / <input style="width: 20px; height: 20px;" type="text"/> / <input style="width: 20px; height: 20px;" type="text"/>

### Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

**SCHEDULE III**

(s. 4)

**INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL**

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the unit is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the unit of assessment concerned by the application;

— The cadastre and lot number of the unit concerned;

— The file number of the unit concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the immovable entered on the roll concerned by the application;

— The amount received on filing the application;

— The time limit for the assessor to provide a reply.

**SCHEDULE IV**

(s. 4)

**INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF RENTAL VALUES**

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the establishment is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the business establishment concerned by the application;

— The file number of the establishment concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the business establishment entered on the roll concerned by the application;

— The amount received on the filing of the application;

— The time limit for the assessor to provide a reply.

**SCHEDULE V**

(s. 7)

**HEADINGS OF Sections AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A UNIT OF ASSESSMENT**

<b>Heading of the section</b>	<b>Display name</b>
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in
Identification of the unit of assessment	Address*
	Cadastre(s) and lot number(s)
	File number
	Predominant use
Owner	Name
	Mailing address

Heading of the section	Display name
Characteristics of the unit of assessment	Area of the land
	Number of dwellings
	Number of non-residential premises
	Number of rental rooms
	Agricultural zoning
	Registered agricultural operation
Registered agricultural operation (RAO)*	RAO zoned area*
	Total area of RAO*
	Value of the land (RAO and agricultural zoned)*
	Value of the building (RAO and agricultural zoned)*
Values on the assessment roll	Value of the land
	Value of the building
	Value of the immovable
	Market reference date considered for entering the values on the roll
	Value of the immovable on the previous roll*
Standardized value	Market reference date for establishing the standardized value
	Median proportion of the actual property value
	Comparative factor of the roll
	Standardized value of the immovable on the market reference date (value of the immovable x comparative factor of the roll)
Tax breakdown	Category and class of immovable for applying various tax rates
	Subcategory to which the unit belongs*

Heading of the section	Display name
	Percentage applicable for establishing the amount of the tax*
	Taxable value of the immovable
	Non-taxable value of the immovable
	Breakdown of values*
	Legislative source*
	Total taxable value of an RAO for school purposes*

\* Display name that may be omitted if it does not apply to the unit of assessment.

## SCHEDULE VI

(s. 7)

### HEADINGS OF Sections AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A BUSINESS ESTABLISHMENT

Heading of the section	Display name
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in
Identification of the business establishment	Address*
	File number
	Predominant use
Occupant	Name
	Mailing address

Heading of the section	Display name
Values on the roll of rental values	Value of the business establishment Market reference date considered for entry of the value on the roll Value of the establishment on the previous roll*
Standardized value	Market reference date for establishing the standardized value Median proportion of the rental value Comparative factor of the roll Standardized value of the business establishment on the market reference date (value of the establishment x comparative factor of the roll)

\* Display name that may be omitted if it does not apply to the business establishment.

#### **SCHEDULE VII**

(s. 8)

##### **TEXT ON THE FRONT OF THE NOTICE OF ASSESSMENT IN RESPECT OF AN ASSESSMENT UNIT**

In the first of the fiscal years for which a property assessment roll of a municipality is made, a notice of assessment is sent to every person in whose name a unit of assessment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

—provide the main information entered on the assessment roll relative to your property;

—inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the assessment roll;

—indicate the standardized value of your property. You must determine whether the assessment of your property is fair and reasonable on the basis of that value.

#### **SCHEDULE VIII**

(s. 8)

##### **TEXT ON THE BACK OF THE NOTICE OF ASSESSMENT IN RESPECT OF A BUSINESS ESTABLISHMENT**

In the first of the fiscal years for which a roll of rental values of a municipality is made, a notice of assessment is sent to every person in whose name a business establishment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

—provide the main information entered on the roll of rental values relative to your business establishment;

—inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the roll of rental values;

—indicate the standardized value of your establishment. You must determine whether the assessment of your establishment is fair and reasonable on the basis of that value.

#### **SCHEDULE IX**

(s. 8)

##### **INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A UNIT OF ASSESSMENT**

##### **Information concerning your right to apply for an administrative review in respect of the property assessment roll**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

### Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

### Right to apply for a review and time limit

—During the first year of application of the assessment roll, you may contest the correctness, existence or absence of an entry on the roll relative to the unit of assessment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before 1 May of the first year** to which the roll applies. However, if this notice was sent to you after the last day of February of that first year, you may file your application within 60 days after that sending (except for immovables valued at \$1,000,000 or more, for which the time limit is 120 days if the notice was sent after 31 December preceding the first year to which the roll applies).

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

### Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of assessment;
2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;

3. Include any amount indicated on the notice of assessment.

### Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

### Definitions

**Property assessment roll** means a public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

**Unit of assessment** means the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

**Market reference date** means the date on which the conditions of the property market were considered to establish the values entered on the roll relative to the unit of assessment.

**Median proportion** means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

**Comparative factor** means the factor used to bring a value entered on the property assessment roll to the standardized value. It is the opposite of the median proportion.

**Standardized value** means the value representing the actual value of a unit of assessment, namely, its most likely sale price, on a particular date. It results from the multiplication of the value of the immovable entered on the assessment roll by the comparative factor of that roll (value of the immovable x comparative factor).

## SCHEDULE X (s. 8)

### INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A BUSINESS ESTABLISHMENT

#### **Information concerning your right to apply for an administrative review in respect of the roll of rental values**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

#### **Person who may apply for a review**

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

#### **Right to apply for a review and time limit**

— During the first year of application of the roll of rental values, you may contest the correctness, existence or absence of an entry on the roll relative to the business establishment covered by this notice, by filing an application for review.

— To be admissible, an application for review must be filed **before 1 May of the first year** to which the roll applies. However, if this notice was sent to you after the last day of February of that first year, you may file your application within 60 days after that sending (except for business establishments valued at \$100,000 or more, for which the time limit is 120 days if the notice was sent after 31 December preceding the first year to which the roll applies).

— You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

#### **Procedure**

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of assessment;
2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of assessment.

#### **Additional relevant information**

— On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

— The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

## Definitions

**Roll of rental values** means a public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

**Business establishment** means a unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

**Market reference date** means the date on which the conditions of the property market were considered to establish the value entered on the roll in respect of the business establishment.

**Median proportion** means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

**Comparative factor** means the factor used to bring a value entered on the roll of rental values to the standardized value. It is the opposite of the median proportion.

**Standardized value** results from the multiplication of the value of the establishment entered on the roll of rental values by the comparative factor of that roll (value of the establishment x comparative factor).

## SCHEDULE XI

(s. 18)

### TEXT ON THE POTENTIAL GRANT

If you were 65 or over on 3 December [fiscal year preceding the fiscal year covered by the tax account] and you meet the conditions to be entitled for a grant for seniors to offset a municipal tax increase, use the information included to complete the Revenu Québec form *Grant for*

*Seniors to Offset a Municipal Tax Increase* (TP-1029. TM-V) and enclose it with your [fiscal year preceding the fiscal year concerned by the tax account] income tax return.

## SCHEDULE XII

(s. 22)

### TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A UNIT OF ASSESSMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the assessment roll relative to a unit of assessment that you own to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of owner, the demolition of a building or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the ground invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

## SCHEDULE XIII

(s. 22)

### TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the roll of rental values relative to a business establishment of which you are the occupant to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of occupant, the demolition of the business establishment or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the grounds invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

**SCHEDULE XIV**

(s. 22)

**INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION RELATIVE TO A UNIT OF ASSESSMENT****Information concerning your right to apply for an administrative review in respect of the property assessment roll**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

**Person who may apply for a review**

Any person having an interest in contesting the correctness, existence or absence of an alteration to the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

**Right to apply for a review and time limit**

— When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the unit of assessment covered by this notice, by filing an application for review.

— To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later: before 1 May following the coming into force of the assessment roll; or 60 days after the sending of this notice of alteration.

— You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

**Procedure**

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

**Additional relevant information**

— On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

— The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

— The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

— Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

**SCHEDULE XV**

(s. 22)

**INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT****Information concerning your right to apply for an administrative review in respect of the roll of rental values**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

**Person who may apply for a review**

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

**Right to apply for a review and time limit**

—When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the business establishment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later:

before 1 May following the coming into force of the roll of rental values; or 60 days after the sending of this notice of alteration.

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

**Procedure**

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

**Additional relevant information**

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

103962

## Draft Regulation

Professional Code  
(chapter C-26)

### Physicians

— Professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec  
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec, made by the board of directors of the Collège des médecins du Québec and appearing below, may be examined by the Office des professions du Québec then submitted to the Government for approval, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation authorizes physiotherapists to prescribe radiographic examinations on certain conditions. It also amends the current Regulation to allow, on certain conditions, students and candidates for the practice of the profession to administer and adjust oxygen when proceeding to an assessment or applying treatment to a person needing supplementary oxygen.

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

Further information may be obtained by contacting Linda Bélanger, Assistant Director, Direction des services juridiques, Collège des médecins du Québec, 1250, boulevard René-Lévesque Ouest, bureau 3500, Montréal (Québec) H3B 0G2; telephone: 514 933-4441, extension 5362, or 1 888 633-3246; email: lbelanger@cmq.org.

Any person wishing to comment is requested to submit written comments within the 45-day period to Guylaine Couture, secretary, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister of Justice; they may also be sent to the professional order that made the Regulation as well as to interested persons, departments and bodies.

GUYLAINE COUTURE,  
*Secretary of the Office des  
professions du Québec*

## Regulation to amend the Regulation respecting the professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec

Professional Code  
(chapter C-26, s. 94, 1st par., subpar. h)

**1.** The Regulation respecting the professional activities that may be engaged in by members of the Ordre professionnel de la physiothérapie du Québec (chapter M-9, r. 4) is amended by replacing section 1 by the following:

### “DIVISION I PURPOSE

**1.** The purpose of this Regulation is to determine, among the professional activities that may be engaged in by physicians, those that, pursuant to the terms and conditions set out in the Regulation, may be engaged in by a member of the Ordre professionnel de la physiothérapie du Québec, subject to the member’s permit category, and by other persons.

### DIVISION II TREATMENT

**1.1.** The professional activities in this Division are engaged in pursuant to a prescription.”

**2.** The following is inserted after section 4.1:

### “DIVISION III PRESCRIPTION FOR RADIOGRAPHIC EXAMINATIONS

**4.2.** A physiotherapist may prescribe a radiographic examination when providing care to a person having a physical function disability related to the musculoskeletal system further to acute trauma, in accordance with the instructions established by the American College of Radiology in the document entitled ACR Appropriateness Criteria, including any subsequent amendment made to it.

On receipt of the radiographic examination report, the physiotherapist must provide the follow-up required by the patient’s condition. The physiotherapist must, where applicable, refer the patient to the physicians with whom the physiotherapist has established service corridors.

**4.3.** To engage in the activity described in section 4.2, a physiotherapist must

(1) hold a training certificate issued by the Ordre professionnel de la physiothérapie du Québec confirming the successful completion of 15 hours of additional training covering

(a) the professional practice specific to the prescription for radiographic examinations;

(b) the guidelines on the instructions on the use of radiographic examinations;

(c) contraindications and safety related to radiographic examinations;

(d) patient record documentation;

(2) establish service corridors to ensure the medical follow-up required by the patient's condition.

**4.4.** A physiotherapist who holds a training certificate issued under section 4.3 of this Regulation must devote at least 3 hours per reference period to continuing education activities related to the prescription for radiographic examinations.

“Reference period” means a period of 3 years, the first period beginning on 1 April 2019.

**4.5.** A physiotherapist engages in the activity provided for in section 4.2 in accordance with the provisions applicable to individual prescriptions provided for in the Règlement sur les normes relatives aux ordonnances faites par un médecin (chapter M-9, r. 25.1), including any subsequent amendment made to it.

#### **DIVISION IV**

##### **OTHER AUTHORIZED PERSONS”.**

**3.** Sections 5 and 6 are amended by replacing “and 4” by “, 4 and 4.1”.

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



## Parliamentary Committees

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### Committee on Citizen Relations

#### General consultation

#### On the document entitled “Québec Immigration Planning for the 2020-2022 Period”

The Committee on Citizen Relations will be holding public hearings and an online consultation as part of its general consultation on the consultation paper entitled “Québec Immigration Planning for the 2020-2022 Period”. This document is available on the Committee’s web page at [www.assnat.qc.ca](http://www.assnat.qc.ca) and from the Committee clerk.

Anyone wishing to express an opinion on this subject can do so by completing the online questionnaire no later than **the last day of the public hearing**. The public can also comment on the document online. Details are available on the National Assembly website at [www.assnat.qc.ca](http://www.assnat.qc.ca).

Individuals and organizations wishing to voice their views during the public hearings must submit a brief to the Committee clerk no later than **July 22, 2019**. Briefs must be on letter-size paper and can be sent by email (unprotected PDF or WORD file) or regular mail. They must include a summary of their contents.

Individuals who do not submit a brief but wish to be heard during the public hearings must file a request to that effect with the Committee clerk no later than **July 22, 2019**. The request must include a short statement summarizing the nature of the presentation.

The Committee will choose the individuals and organizations it will hear from among those that have submitted a brief. The same holds for the individuals that have filed a request to be heard. Hearings will begin on **August 12, 2019**.

Unless the Committee decides otherwise, briefs will be made public and posted on the Committee’s web page, along with any personal information they contain.

Deadlines for submitting briefs and requests to be heard are subject to change, as is the opening date for public hearings. If changes are made, the information will be made public via the National Assembly website without further notice being published in the newspapers.

Briefs, requests to be heard and information requests must be sent to: Sabine Mekki, Clerk of the Committee on Citizen Relations, Édifice Pamphile-Le May, 1035, rue des Parlementaires, 3<sup>e</sup> étage, Québec (Québec), G1A 1A3.

Telephone: 418-643-2722

Fax: 418-643-0248

Email: [crc@assnat.qc.ca](mailto:crc@assnat.qc.ca)

Toll-free number: 1-866-DÉPUTÉS (337-8837)

103971



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## Erratum

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**M.O., 2019-05**

**Order number V-1.1-2019-05 of the Minister  
of Finance dated 21 May 2019**

Securities Act  
(chapter V-1.1)

CONCERNING the Regulation to amend Regulation  
31-103 respecting Registration Requirements,  
Exemptions and Ongoing Registrant Obligations

*Gazette officielle du Québec*, Part 2, June 5, 2019,  
Volume 151, No. 23, page 905.

In the table of contents, the document “Securities  
Act — Regulation 31-103 respecting Registration  
Requirements, Exemptions and Ongoing Registrant  
Obligations (Amend.)” should have appeared under the  
heading “Regulations and other Acts”.

On page 905, the heading “Draft Regulations” must  
not be taken into account, since the document “Securities  
Act — Regulation 31-103 respecting Registration  
Requirements, Exemptions and Ongoing Registrant  
Obligations (Amend.)” is a duly approved regulation.

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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