



Part 2

LAWS AND REGULATIONS

17 November 2021 / Volume 153

Summary

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Regulations and other Acts
Draft Regulations

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Part 2 – LAWS AND REGULATIONS

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Regulations and other Acts

Gouvernement du Québec

O.C. 1411-2021, 3 November 2021

Act respecting financial assistance
for education expenses
(chapter A-13.3)

Financial assistance for education expenses — Amendment

Regulation to amend the Regulation respecting financial assistance for education expenses

WHEREAS, under subparagraphs 1, 2, 3.2, 4, 7, 8, 9, 16, 16.1 and 21 of the first paragraph of section 57 of the Act respecting financial assistance for education expenses (chapter A-13.3), the Government may, by regulation, on the recommendation of the Minister of Higher Education and after consultation with the Minister of Education for matters related to a level of education under the latter's jurisdiction, and for each financial assistance program, unless otherwise indicated,

— for the purpose of computing the amount of financial assistance which may be paid under a loans and bursaries program, determine the conditions and rules for establishing the contribution of the student and that of the student's parents, sponsor or spouse;

— for the purpose of establishing the contributions mentioned in subparagraph 1, define the student's income and the income of the student's parents, sponsor or spouse, determine the conditions of reduction and exemption which are applicable and prescribe the methods of computing these elements;

— determine, for the loans program, the amount of annual financial resources that may not be exceeded by a person in order to be eligible for a loan, and determine in which cases and on what conditions the amount is increased or reduced;

— determine the cases where a person has his or her residence or is deemed to reside in Québec;

— for the purpose of computing the amount of financial assistance which may be paid, establish the list of allowable expenses and determine, according to the classification of the educational institution attended, the maximum amounts allocated;

— for the purpose of computing the amount of financial assistance which may be paid, determine the cases where the student is deemed to reside at the place of residence of the student's parents or the student's sponsor and the resulting consequences on the level of certain allowable expenses;

— determine the maximum amounts of loans according to the level of education, the cycle and the classification of the educational institution attended, and determine in which cases and subject to what conditions such amounts are increased or reduced;

— define, for the purposes of sections 24 and 25, "precarious financial situation", determine the borrower's obligations that are to be assumed by the Minister in such a situation and, for the purposes of section 25, determine the time when repayment of a loan must begin and the terms and conditions applicable to such repayment;

— determine, for the purposes of section 25.1, the cases in which the borrower qualifies for a reimbursement, prescribe the time within which the borrower must complete a program of studies and determine the part of the loan to be so reimbursed by the Minister and the terms and conditions applicable to such reimbursement;

— for the purpose of computing the amount of financial assistance which may be paid, determine the number of months in a year of allocation for which the contributions and allowable expenses are considered;

WHEREAS, under the second paragraph of section 57 of the Act, the provisions of the regulations made under subparagraphs 1, 2, 7, 7.2 and 21 may vary in particular according to

— the situation of the student prior to the period covered by the application for financial assistance, as well as the situation of the student or the student's spouse, parents or sponsor during that period;

— the number of months during which the student is pursuing studies or is employed, the studies pursued and the place of residence of the student and, where applicable, that of the student's parents or sponsor, and depending on whether the student suffers from a major functional deficiency;

WHEREAS the Government made the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1);

WHEREAS it is expedient to amend the Regulation;

WHEREAS the Minister of Education has been consulted in accordance with the first paragraph of section 57 of the Act;

WHEREAS, under the first paragraph of section 90 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1), the Minister of Higher Education, after consulting with the Minister of Education when the matter relates to a level of education within that Minister's jurisdiction, must seek the advice of the Comité consultatif sur l'accessibilité financière aux études on any draft regulation respecting the financial assistance programs referred to in paragraph 1 of section 88 of that Act;

WHEREAS the Comité consultatif sur l'accessibilité financière aux études has given its advice;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting financial assistance for education expenses was published in Part 2 of the *Gazette officielle du Québec* of 21 July 2021 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Higher Education:

THAT the Regulation to amend the Regulation respecting financial assistance for education expenses, attached to this Order in Council, be made.

YVES OUELLET
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting financial assistance for education expenses

Act respecting financial assistance for education expenses (chapter A-13.3, s. 57, 1st par., subpars. 1, 2, 3.2, 4, 7, 8, 9, 16, 16.1 and 21, and 2nd par.)

1. The Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) is amended in section 1 by adding the following at the end:

“The computation does not take into account, for the 2021-2022 year of allocation, any amount paid to the student under the *Programme de bourses - Bourse d'incitation au travail et de suspension volontaire des études au baccalauréat en sciences infirmières en contexte d'urgence sanitaire* established by the Minister of Health and Social Services and the Minister of Higher Education in January 2021.”

2. Section 2 is amended by replacing “\$1,475” in the second paragraph by “\$1,494”.

3. Section 9 is amended by replacing “\$1,475” in subparagraph 2 of the second paragraph by “\$1,494”.

4. Section 17 is amended

(1) by replacing “\$3,119” in paragraph 1 by “\$3,158”;

(2) by replacing “\$2,648” in paragraph 2 by “\$2,681”.

5. Section 18 is amended by replacing “\$2,648” by “\$2,681”.

6. Section 26 is amended by replacing “\$285” in the second paragraph by “\$289”.

7. Section 29 is amended by replacing, respectively, the amounts provided for in subparagraphs 1 to 6 of the fourth paragraph by the following amounts:

(1) “\$196”;

(2) “\$196”;

(3) “\$223”;

(4) “\$424”;

(5) “\$485”;

(6) “\$223”.

8. Section 32 is amended

(1) by replacing “\$456” and “\$975” in the first paragraph by “\$462” and “\$987”, respectively;

(2) by replacing “\$240”, “\$739” and “\$240” in the second paragraph by “\$242”, “\$745” and “\$242”, respectively.

9. The following is inserted after section 32.1:

“**32.2.** For the 2021-2022 and 2022-2023 years of allocation, a student, including a student who is deemed to be enrolled within the meaning of section 27, who resides or is deemed to reside with his or her parents or sponsor is allocated an additional \$96 per month, as living expenses, for each month for which such expenses were allocated under the first or the second paragraph of section 32, as the case may be; a student who does not reside or is deemed not to reside with his or her parents or sponsor is allocated an additional \$205 for each such month.”

10. Section 33 is amended

(1) by replacing “\$176” in the first paragraph by “\$178”;

(2) by replacing “\$487” in the second paragraph “\$493”.

11. Section 34 is amended in the first paragraph

(1) by replacing in the French text “495 \$” and “2 304 \$” by “501 \$” and “2 333 \$”, respectively;

(2) by replacing “\$486” and “\$1,330” by “\$501” and “\$2,333”, respectively.

12. Section 35 is amended by replacing “\$99” in the second paragraph by “\$100”.

13. Section 37 is amended by replacing “\$260” in the fifth paragraph by “\$263”.

14. Section 40 is amended by replacing “\$76” and “\$608” in the first paragraph by “\$77” and “\$616”, respectively.

15. Section 41 is amended by replacing “\$193” by “\$195”.

16. Section 42 is amended by inserting “on the list of insured medications drawn up by the Minister of Health and Social Services under section 60 of the Act respecting prescription drug insurance (chapter A-29.01)” after “the payment of medications” in the first paragraph.

17. Section 50 is amended

(1) by replacing, respectively, the amounts provided for in subparagraphs 1 to 3 of the first paragraph by the following amounts:

(1) “\$15,284”;

(2) “\$15,284”;

(3) “\$18,665”;

(2) by replacing, respectively, the amounts provided for in subparagraphs 1 to 3 of the third paragraph by the following amounts:

(1) “\$4,118”;

(2) “\$5,213”;

(3) “\$6,313”.

18. Section 51 is amended

(1) by replacing, respectively, the amounts provided for in subparagraphs 1 to 5 of the first paragraph by the following amounts:

(1) “\$215”;

(2) “\$235”;

(3) “\$325”;

(4) “\$431”;

(5) “\$431”;

(2) by replacing “\$332” in the third paragraph by “\$336”.

19. Section 52 is amended by replacing “\$1,002” by “\$1,015”.

20. Section 63 is replaced by the following:

“**63.** A borrower who receives financial assistance in the form of a bursary for each year of allocation during which he or she pursues a course of technical studies at the college level leading to a diploma of college studies, completes the studies within the number of sessions and years of study stipulated by the educational institution for completing the program as structured by the educational institution, and obtains official certification thereof is entitled, on application to the Minister and up to the amount established pursuant to sections 54 and 55, to a 15% reduction on the value of the guaranteed loans contracted to complete the program.”

21. Section 64 is replaced by the following:

“64. A borrower who receives financial assistance in the form of a bursary for each year of allocation during which he or she pursues a course of undergraduate studies at the university level leading to a degree, completes the studies within the number of sessions and years of study stipulated by the educational institution for completing the program as structured by the educational institution, and obtains official certification thereof is entitled, on application to the Minister and up to the amount established pursuant to sections 54 and 55, to a 15% reduction on the value of the guaranteed loans contracted to complete the program and, if applicable, on the value of the following guaranteed loans:

(1) loans contracted during his or her college studies in a course of studies leading to a diploma of college studies if he or she receives financial assistance in the form of a bursary for each year of allocation, completes the studies within the number of sessions and years of study stipulated by the educational institution for completing the program as structured by the educational institution, and obtains official certification thereof;

(2) loans contracted during his or her master’s or doctoral studies if he or she receives financial assistance in the form of a bursary, completes the studies within the number of sessions and years of study stipulated by the educational institution for completing the program as structured by the educational institution, and obtains official certification thereof.”

22. Section 74 is amended by replacing “\$260” and “\$129” in the second paragraph by “\$263” and “\$131”, respectively.

23. Section 74.2 is amended by inserting the following at the end:

“, and, for the 2021-2022 year of allocation, any income earned by the student through employment with an organization mentioned in the third paragraph of Schedule I.”.

24. Section 82 is amended by replacing “\$3,119” and “\$2,336” in the third paragraph by “\$3,158” and “\$2,365”, respectively.

25. Section 86 is amended

(1) by replacing, respectively, the amounts provided for in subparagraphs 1 to 3 of the first paragraph by the following amounts:

(1) “\$2.34”;

(2) “\$3.49”;

(3) “\$130.60”;

(2) by replacing “\$11.54” in the second paragraph by “\$11.69”.

26. Section 87.1 is amended by replacing “\$395” by “\$400”.

27. Section 94 is amended by replacing “less than 3 years” in the first paragraph by “5 years or less”.

28. Schedule I is amended by replacing the portion before subparagraph 1 of the third paragraph by the following:

“For the purposes of subparagraph 1 of the first paragraph, for the 2020-2021 year of allocation, employment income earned by the student during the period beginning on 13 March 2020 and ending on 31 August 2020 and, for the 2021-2022 year of allocation, employment income earned by the student during the period beginning on 1 January 2021 and ending on 31 May 2021, while employed with any of the following bodies is not taken into account:”.

29. This Regulation applies from the 2021-2022 year of allocation.

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

105354

Gouvernement du Québec

O.C. 1412-2021, 3 November 2021

Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001)

Environment Quality Act (chapter Q-2)

Oil-fired heating appliances

Regulation respecting oil-fired heating appliances

WHEREAS, under subparagraph 1 of the first paragraph of section 95.1 of the Environment Quality Act (chapter Q-2), the Government may make regulations to classify contaminants and sources of contamination;

WHEREAS, under subparagraph 3 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prohibit, limit and control sources of contamination and the release into the environment of any class of contaminants for all or part of the territory of Québec;

WHEREAS, under subparagraph 7 of the first paragraph of section 95.1 of the Act, the Government may make regulations to define environmental protection and quality standards for all or part of the territory of Québec;

WHEREAS, under subparagraph 21 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe the reports, documents and information that must be provided to the Minister by any person or municipality carrying on an activity governed by the Act or the regulations, determine their form and content and the conditions governing their preservation and sending;

WHEREAS, under subparagraph 29 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe any measure aimed at promoting the reduction of greenhouse gas emissions and require that climate change impact mitigation and adaptation measures be put in place;

WHEREAS, under section 115.27 of the Act, the Government may, in a regulation made under the Act, in particular specify that a failure to comply with the regulation may give rise to a monetary administrative penalty, and set forth the amounts;

WHEREAS, under the first paragraph of section 115.34 of the Act, the Government may in particular determine the regulatory provisions made under the Act whose contravention constitutes an offence and renders the offender liable to a fine the minimum and maximum amounts of which are set by the Government;

WHEREAS, under section 124.1 of the Act, no provision of a regulation, the coming into force of which is later than 9 November 1978, likely to affect the immovables comprised in a reserved area or in an agricultural zone established in accordance with the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) applies to that area or zone unless the regulation provides it expressly;

WHEREAS, under paragraph 8.1 of section 15.4 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001), any other sum provided for by law or by a government regulation is credited to the Electrification and Climate Change Fund;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting oil heaters was published in Part 2 of the *Gazette officielle du Québec* of 21 April 2021 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments;

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

THAT the Regulation respecting oil-fired heating appliances, attached to this Order in Council, be made.

YVES OUELLET
Clerk of the Conseil exécutif

Regulation respecting oil-fired heating appliances

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001, s. 15.4, par. 8.1)

Environment Quality Act (chapter Q-2, s. 95.1, 1st par., subpars. 1, 3, 7, 21 and 29, ss. 115.27, 115.34 and 124.1)

DIVISION I OBJECT AND SCOPE

1. The objective of this Regulation is to reduce man-made greenhouse gas emissions attributable to domestic heating by gradually prohibiting the installation and repair of certain space and water heaters powered by certain forms of energy.

2. For the purposes of this Regulation, “residential building” means any building that meets the following requirements:

- (1) the building area is not more than 600 m²;
- (2) the building height is not more than 3 storeys;
- (3) the major occupancy of the building is Group C – Housing and it houses only dwellings.

A building is qualified as a residential building in accordance with the National Building Code of Canada 2015 (NRCC 56190) and the Code national du bâtiment

- Canada 2015 (CNRC 56190F), second printing, published by the National Research Council of Canada and prepared by the Canadian Commission on Building and Fire Codes. Subsequent amendments to those documents by that organization do not apply, except errata.

In addition, for the purposes of this Regulation,

(1) “existing residential building” means any residential building for which a building permit was issued before 31 December 2021 by the local municipality having jurisdiction in the territory in which the construction took place;

(2) “new residential building” means any residential building for which a building permit was issued on or after 31 December 2021 by the local municipality having jurisdiction in the territory in which the construction took place;

(3) “boiler” means pressure equipment equipped with a direct power source used to heat a heat-carrying liquid or transform it into steam;

(4) “water heater” means a pressure vessel equipped with a direct energy source in which water destined for exterior use is heated to a temperature of 99°C or less and to a pressure of 1,100 kPa or less. The heat source and control devices are an integral part of the water heater;

(5) “furnace” means a heating appliance that distributes heated air through a system integrated into a building;

(6) “Minister” means the Minister responsible for the administration of the Environment Quality Act (chapter Q-2).

3. Where this Regulation applies, it covers every immovable, including immovables in a reserved area and an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).

DIVISION II PROHIBITIONS

4. This Division applies, to the extent provided for in that Division, to any residential building connected to a municipal or private electric power system governed by the Act respecting municipal and private electric power systems (chapter S-41), to the electric power system of the Coopérative régionale d’électricité de Saint-Jean-Baptiste de Rouville governed by the Act respecting the Coopérative

régionale d’électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives (1986, chapter 21), or to the Hydro-Québec electric power distribution system when carrying on electric power transmission activities, except for residential buildings connected to an independent electric power distribution system.

5. As of 31 December 2021, it is prohibited to install, or have installed, boilers, furnaces and water heaters powered in whole or in part by oil in new residential buildings.

6. As of 31 December 2023, it is prohibited to install, or have installed, boilers, furnaces and water heaters powered in whole or in part by oil in existing residential buildings.

As of that same date, it is also prohibited to install, or have installed, boilers, furnaces and water heaters powered in whole or in part by fossil fuel for the purpose of replacing appliances powered in whole or in part by oil in existing residential buildings.

7. As of 31 December 2023, it is prohibited to repair, or have repaired, boilers, furnaces and water heaters powered in whole or in part by oil in existing residential buildings in the case of

(1) boilers and furnaces installed over 20 years before; and

(2) water heaters installed over 10 years before.

For the purposes of this Regulation, “repairs” means any work done on an appliance referred to in the first paragraph in order to refurbish it, except

(1) maintenance under Annex L of the most recent version of CSA Standard B139, Installation Code for Oil-Burning Equipment, published by the CSA Group;

(2) the repair or replacement of a motor of the appliance or a mobile component activated by that motor;

(3) the repair or replacement of an electronic or electrical component related to the operation and safety controls of the appliance.

Despite subparagraph 1 of the second paragraph, the repair and replacement of an appliance’s combustion chamber or heat exchanger are prohibited.

Nothing in this section prevents anyone from taking the measures necessary to stop the release of contaminants.

DIVISION III DECLARATION

8. Any person who installs, in a residential building, a boiler, furnace or water heater powered in whole or in part by oil, or a boiler, furnace or water heater powered in whole or in part by fossil fuel for the purpose of replacing appliances powered in whole or in part by oil, must, within 30 working days after the installation, send electronically to the Minister a declaration containing

- (1) their name, address and telephone number;
- (2) if applicable, the number of the licence issued to them under the Building Act (chapter B-1.1);
- (3) in respect of each appliance installed,
 - (a) the name, address and telephone number of the owner of the building where the appliance is located;
 - (b) the address of the building where the appliance is located;
 - (c) the date of installation;
 - (d) the type, brand and model; and
 - (e) the date of manufacture or serial number; and
- (4) a description of the procedure followed when removing the tank that supplied fuel to the appliance that was replaced, if applicable.

9. Any person who replaces, in a residential building, a boiler, furnace or water heater powered in whole or in part by oil with an appliance powered by a different form of energy must, within 30 working days after the replacement, send electronically to the Minister a declaration containing

- (1) their name, address and telephone number;
- (2) if applicable, the number of the licence issued to them under the Building Act (chapter B-1.1);
- (3) in respect of each appliance installed to replace another appliance powered in whole or in part by oil,
 - (a) the name, address and telephone number of the owner of the building where the appliance is located;
 - (b) the address of the building where the appliance is located;

(c) the date of installation; and

(d) the type and form of energy powering the appliance; and

(4) a description of the procedure followed when removing the tank that supplied fuel to the appliance that was replaced, if applicable.

DIVISION IV PENALTIES

§I. Monetary administrative penalties

10. A monetary administrative penalty of \$350 in the case of a natural person and \$1,500 in other cases may be imposed on any person who fails to send to the Minister a declaration containing the information prescribed or to comply with the time or terms and conditions of transmission, in contravention of section 8 or 9.

11. A monetary administrative penalty of \$1,500 in the case of a natural person and \$7,500 in other cases may be imposed on any person who

(1) installs, or has installed, in a new residential building, a boiler, furnace or water heater powered in whole or in part by oil, in contravention of section 5;

(2) installs, or has installed, in an existing residential building, a boiler, furnace or water heater powered in whole or in part by fossil fuel, in contravention of section 6;

(3) repairs, or has repaired, a boiler, furnace or water heater powered in whole or in part by oil, in contravention of section 7.

§II. Penal sanctions

12. Every person who contravenes section 8 or 9 is liable to a fine of \$2,000 to \$100,000 in the case of a natural person or \$6,000 to \$600,000 in other cases.

13. Every person who contravenes section 5, 6 or 7 is liable, in the case of a natural person, to a fine of \$8,000 to \$500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months, or to both the fine and imprisonment, or, in other cases, to a fine of \$24,000 to \$3,000,000.

§III. Common provision

14. The amounts from the imposition of monetary administrative penalties and from the fines paid pursuant to this Regulation are credited to the Electrification and Climate Change Fund established under section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001).

DIVISION V
FINAL

15. This Regulation comes into force on 31 December 2021.

105355

Draft Regulations

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Compensations in lieu of taxes — Amendment

Notice is hereby given, in accordance with sections 10, 12 and 13 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting compensations in lieu of taxes, appearing below, may be made by the Government on the expiry of 10 days following this publication.

In accordance with section 12 of the Regulations Act, the draft Regulation may be made on the expiry of a shorter publication period than the period provided for in section 11 of that Act, since the Government is of the opinion that the draft Regulation is designed to establish, amend or repeal norms of a fiscal nature.

The draft Regulation sets out rules for computing the aggregate taxation rate of a local municipality for the purpose of computing the amount to stand in lieu of any tax or compensation that the Government must pay in respect of certain immovables.

It also amends, for fiscal years 2022 to 2024, the method for computing the amount to stand in lieu of any tax or compensation that the Government must pay in respect of the immovables or business establishments referred to in the first paragraph of section 255 of the Act respecting municipal taxation (chapter F-2.1) whose owner or occupant is the State. It also increases, for the same fiscal years, the percentage of the aggregate taxation rate used to compute such an amount in respect of the immovables referred to in the second, third and fourth paragraphs of that section.

Lastly, the draft Regulation determines the cases where a summary of the roll stands in lieu of a demand for payment of the compensation, prescribes rules of payment or refunding applicable to the amounts paid and provides for the exclusion of certain immovables from a category referred to in section 255 of the Act.

Further information concerning the draft Regulation may be obtained by contacting Marc-André Leblanc, Direction des programmes fiscaux et d'adaptation aux changements climatiques, Ministère des Affaires municipales

et de l'Habitation, 10, rue Pierre-Olivier-Chauveau, aile Chauveau, 1^{er} étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83712; email: marc-andre.leblanc@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 10-day period to Marc-André Leblanc at the above contact information.

ANDRÉE LAFOREST
Minister of Municipal Affairs and Housing

Regulation to amend the Regulation respecting compensations in lieu of taxes

Act respecting municipal taxation
(chapter F-2.1, s. 262, 1st par., subpar. 2, and s. 263.1)

1. The Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2) is amended in section 1 by adding the following paragraph at the end:

“Notwithstanding the third paragraph, land in the domain of the State remains excluded when comprised exclusively of land whose value entered on the roll is less than \$50,000.”.

2. Division 2 is replaced by the following:

“DIVISION 2 AGGREGATE TAXATION RATE

3. This Division sets out rules for the establishment of the aggregate taxation rate of a local municipality to compute, for the purposes of section 210 or 255 of the Act, the amount of money that must be paid to the local municipality in respect of certain immovables.

4. The aggregate taxation rate of a local municipality for a fiscal year is the quotient obtained by dividing the total amount of the revenues of the local municipality for the preceding fiscal year, taken into consideration in accordance with section 5, by the total amount of the taxable values for the preceding fiscal year, taken into consideration in accordance with section 5.2.

The quotient resulting from the division under the first paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

5. For the purpose of establishing the aggregate taxation rate, the revenues of the local municipality taken into consideration are those deriving from

(1) the product obtained by multiplying the total of the value of the taxable immovables on the roll that are entered on the local municipality's summary of the property assessment roll produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) or, if the local municipality provides for the averaging of the variation in the taxable values in accordance with Division IV.3 of Chapter XVIII of the Act in respect of the local municipality's property assessment roll, by multiplying the total of the adjusted value of the taxable immovables on the date of deposit of the local municipality's collection roll by the sum of the following rates:

(a) the basic general property tax rate or, if the local municipality results from an amalgamation and fixed different general property tax rates according to the territories of the local municipalities having ceased to exist on amalgamation, the basic general property tax rate of the local municipality with the highest population before the amalgamation;

(b) the basic rate of any special property tax imposed on the whole territory of the municipality, to the extent that the special property tax is not covered by paragraph 2;

(2) special property taxes imposed on ratepayers from part of the territory of the local municipality, the special annual tax imposed for the benefit of a financial reserve to finance expenditures related to the supply of water or to roads, taxes other than property taxes, compensations and modes of tariffing that the local municipality imposes on the owner, lessee or occupant of an immovable.

5.1. Section 261.5.6.1 of the Act applies for the purpose of establishing revenues taken into consideration under section 5, with the necessary modifications.

5.2. For the purpose of establishing the aggregate taxation rate, the taxable values taken into consideration are those entered on the local municipality's summary of the property assessment roll produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) or, if the local municipality provides for the averaging of the variation in the taxable values in accordance with Division IV.3 of Chapter XVIII of the Act in respect of the local municipality's property assessment roll, the taxable values on the date of deposit of the local municipality's collection roll."

3. Section 6 is amended by replacing "The" in the first paragraph by "Subject to section 57 of the Public Infrastructure Act (chapter I-8.3), the".

4. The heading of Division 4 is amended by striking out "TIME LIMIT FOR".

5. The following is inserted after section 7:

"**7.1.** A summary of the roll, produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) for the preceding fiscal year, stands in lieu of a demand for payment in respect of the immovables of the local municipality referred to in section 210 or the second paragraph of section 254.1 of the Act."

6. Subdivision 1 of Division 5 is replaced by the following:

"**§1.** *Payment of the compensation in respect of the immovables for which the amount that must be paid is based on a percentage of the aggregate taxation rate*

8. The Minister of Municipal Affairs, Regions and Land Occupancy must pay to the local municipality the amount to which the local municipality is entitled based on the percentage and the aggregate taxation rate applicable for the fiscal year for which the compensation is payable.

The payment must be made by 10 June of the year or within 60 days following receipt by the Minister of the local municipality's financial report for the year, whichever is later.

For the purposes of the second paragraph, a financial report is deemed to have been received only if it complies with the Act governing the local municipality in that matter."

7. The following is inserted before subdivision 3 of Division 5:

"**§2.1.** *Terms of payment*

15. The amounts of money paid by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of section 210 or section 254 of the Act must be made as a single payment to the local municipality for all immovables situated in its territory. No annual payment is payable if less than \$100.

The first paragraph does not apply to the immovables referred to in the first paragraph of section 254.1 of the Act."

8. Section 16 is replaced by the following:

"**16.** Section 245 of the Act applies, with the necessary modifications, to determine in which cases an alteration to the roll of a local municipality entails, in respect of a

compensation for an immovable referred to in the first paragraph of section 254.1 of the Act, the obligation to pay additional compensation or refund an amount collected in excess.

The third paragraph of section 254.1 of the Act applies to determine in which cases an alteration to the roll of a local municipality entails such an obligation in respect of another immovable. In that case, no additional compensation or amount collected in excess is due if it is less than \$100 for all immovables situated in the territory of a local municipality.

Section 245 of the Act applies, with the necessary modifications, to establish the amount of additional compensation or amount collected in excess.

Despite the foregoing, the aggregate taxation rate used to compute the amount of the compensation referred to in Subdivision 1 and established for a fiscal year is not affected by an alteration to the roll that is made after the date on which the roll is taken into consideration in establishing the rate.”

9. Section 32.1 is amended by replacing “2024” in the first paragraph by “2021”.

10. The following is inserted after section 32.3:

“**32.4.** The amount to stand in lieu of any tax or compensation that the Government must pay for any of the fiscal years 2022 to 2024 to any local municipality in respect of an immovable or business establishment referred to in the first paragraph of section 255 of the Act whose owner or occupant is the State is equal to the product obtained by multiplying the non-taxable value of the immovable for the preceding fiscal year by 135% of the aggregate taxation rate of the local municipality established under section 2.

32.5. For the purposes of the second and third paragraphs of section 255 of the Act, for the purpose of computing an amount payable for any of the fiscal years 2022 to 2024, the multiplier “80%” specified in those paragraphs is replaced by the multiplier “100%”.

For the purposes of the fourth paragraph of that section, for the purpose of computing an amount payable for any of the fiscal years 2022 to 2024, the multiplier “25%” specified in that paragraph is replaced by the multiplier “82%”.

32.6. Section 7.1 applies only from the fiscal year 2024 in respect of an immovable or part of an immovable that becomes non-taxable due to a change arising from the

application of the sixth paragraph of section 208 of the Act, as amended by section 115 of Chapter 31 of the Statutes of 2021.”

11. This Regulation comes into force on 1 January 2022, except section 1, which comes into force on 1 January 2024.

105358

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies — Amendment

Notice is hereby given, in accordance with sections 10, 12, and 13 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, appearing below, may be made by the Government on the expiry of 10 days following this publication.

In accordance with section 12 of the Regulations Act, the draft Regulation may be made on the expiry of a shorter publication period than the period provided for in section 11 of that Act, since the Government is of the opinion that the draft Regulation is designed to establish, amend or repeal norms of a fiscal nature.

The draft Regulation amends, for fiscal years 2022 to 2024, the method for computing the amount to stand in lieu of any tax or compensation that the Government must pay to local municipalities under the Regulation. It also makes a consequential amendment required due to the change in the organization and governance of the school boards that became school service centres.

Further information concerning the draft Regulation may be obtained by contacting Marc-André Leblanc, Direction des programmes fiscaux et d’adaptation aux changements climatiques, Ministère des Affaires municipales et de l’Habitation, 10, rue Pierre-Olivier-Chauveau, aile Chauveau, 1^{er} étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83712; email: marc-andre.leblanc@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 10-day period to Marc-André Leblanc at the above contact information.

ANDRÉE LAFOREST
Minister of Municipal Affairs and Housing

Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies

Act respecting municipal taxation
(chapter F-2.1, s. 210)

- 1.** The Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended in the heading of Division II by inserting “, SCHOOL SERVICE CENTRES” after “MUNICIPALITIES”.
- 2.** Section 6 is amended by replacing “or school board” by “, school service centre or school board”.
- 3.** Section 7 is amended by inserting “a school service centre or” after “means” in the second paragraph.
- 4.** The amount to stand in lieu of any tax or compensation that the Government must pay for any of fiscal years 2022 to 2024 to any local municipality under section 6 of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies is equal to the product obtained by multiplying an immovable’s non-taxable value for the preceding fiscal year by 370% of a local municipality’s aggregate taxation rate established under Division 2 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2).
- 5.** This Regulation comes into force on 1 January 2022.

105357

Draft Regulation

Sustainable Forest Development Act
(chapter A-18.1)

Reimbursement of property taxes of certified forest producers — 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 reimbursement of property taxes of certified forest producers, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The object of the draft Regulation is to update section 5.1 and Schedule 1 of the Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1) to increase consistency with the assistance program for private forest development and simplify the tax environment for forest producers.

Study of the regulatory impact shows no negative impact on enterprises, including small and medium-sized enterprises.

Further information on the draft Regulation may be obtained by contacting Nicolas-Pascal Côté, Director, Direction de la gestion de l’approvisionnement en bois, Ministère des Forêts, de la Faune et des Parcs, 5700, 4^e Avenue Ouest, bureau A-202, Québec (Québec) G1H 6R1; telephone: 418 627-8646, extension 704200; email: Nicolas-Pascal.Cote@mffp.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Alain Sénéchal, Associate Deputy Minister for Forests, Ministère des Forêts, de la Faune et des Parcs, 5700, 4^e Avenue Ouest, bureau A-405, Québec (Québec) G1H 6R1.

PIERRE DUFOUR
Minister of Forests, Wildlife and Parks

Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers

Sustainable Forest Development Act
(chapter A-18.1, s. 173, pars. 5 and 6)

1. The Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1) is amended by replacing section 5.1 by the following:

“**5.1.** Every value of development expenses eligible for the reimbursement of property taxes of certified forest producers indicated in Schedule 1 is adjusted on 1 January of each year by a rate corresponding to the sum of the weighted indices defined in the table below for each family of non-commercial development expenses and for each activity in the family of commercial development expenses.

For the indices in the table below for which data is made available on a monthly basis, the annual change is calculated with both 12-month periods ending on 30 September of the year preceding the year for which a value must be adjusted.

For the indices in the table below for which data is made available on a quarterly basis, the annual change is calculated with both 4-quarter periods ending on 30 September of the year preceding the year for which a value must be adjusted.

The result of an adjustment is rounded off to the nearest multiple of \$1.00. The result of an adjustment that is equidistant from 2 multiples must be rounded off to the higher of the two.

Where the rounding off of the result of the adjustment does not make it possible to increase or decrease the expense value by at least \$1.00, the adjustment of the expense value is carried forward to the year in which the sum of the adjustment rates applicable to each of the years for which the adjustment is carried forward varies the expense value by at least \$1.00.

The Minister of Natural Resources and Wildlife publishes the results of the adjustment in Part 1 of the *Gazette officielle du Québec* and by any other means.

Indices¹ used for the adjustment of the value of an expense on the basis of the family of development expenses

	Index	Family of non-commercial development expenses				
		PtRMe ²	PtRMa ³	E. P. ⁴	T. T. ⁵	M ⁶
		Weight of index				
Index A – Labour	Annual change in average weekly earnings by industry	44.9%	73.0%	83.6%	75.9%	66.1%
Index B – Machinery, equipment and maintenance	Annual change in the machinery and equipment price index, by industry eof purchase	26.6%	6.4%	1.7%	4.1%	5.8%
Index C – Fuel	Annual change in the monthly average retail price, gasoline and heating oil	12.3%	3.7%	2.8%	2.2%	0.9%
Index D – Machinery transportation	Annual change in the for-hire motor carrier freight services price index	5.2%	0.9%	N/A	N/A	N/A
Index E – Seedling transportation	In accordance with the composite transportation index Transportation index for the family of commercial development expenses	N/A	1.1%	N/A	N/A	N/A

		Family of non-commercial development expenses				
		PtRMe ²	PtRMa ³	E. P. ⁴	T. T. ⁵	M ⁶
Index	Weight of index					
Index F – Other types of transportation	Annual change in the consumer price index	3.4%	6.4%	4.3%	11.9%	13.4%
Index G – Roads	Annual change in the forest road composite index for the family of commercial development expenses	0.1%	N/A	0.5%	N/A	N/A
Index H – Other expenses including overheads	Annual change in the monthly consumer price index, together	75%	8.5%	7.1%	5.9%	13.8%

		Family of commercial development expenses			
		C.T. ⁷			
		Activity			
		Harvesting	Road work	Transportation	Supervision
Index	Weight of index				
Index A – Labour	Annual change in average weekly earnings by industry	27.02%	34.14%	28.16%	100%
Index B - Machinery	Annual change in the machinery and equipment price index, by industry of purchase	55.42%	21.4%	17.8%	N/A
Index C – Fuel	Annual change in the monthly average retail price, gasoline and heating oil	17.6%	24.1%	38.54%	N/A
Index D – Machinery transportation	Annual change in the monthly consumer price index, passenger vehicle parts, maintenance and repairs	N/A	19.51%	15.92%	N/A

¹ Based on the data published by Statistics Canada, CANSIM tables

² Site preparation and mechanized reforestation

³ Site preparation and manual reforestation

⁴ Stand tending

⁵ Technical work

⁶ Marking

⁷ Commercial treatments

2. Schedule 1 is replaced by the following:

“SCHEDULE 1

(ss. 2 and 5.1)

**DEVELOPMENT EXPENSES ELIGIBLE FOR REIMBURSEMENT OF PROPERTY TAXES
OF CERTIFIED FOREST PRODUCERS**

SCHEDULE 1

(ss. 2 and 5.1)

**DEVELOPMENT EXPENSES ELIGIBLE FOR REIMBURSEMENT OF PROPERTY TAXES OF
CERTIFIED FOREST PRODUCERS**

Development expenses for the technical component include planning, monitoring and operational supervision costs.

Development expenses for the execution component include implementation costs.

A silvicultural treatment must be applied in compliance with the scientific foundations presented in the Guide sylvicole du Québec.

A silvicultural treatment is part of a silvicultural scenario to be applied to a stand or combination of stands during a given period based on management objectives.

1. Return to production

1.1 Site preparation

Definition

A silvicultural treatment that involves working the forest soil to make the physical environment suitable for germination or for the survival and the growth of seedlings of a desired species. Site preparation must create a sufficient number of microsites suitable for natural or artificial regeneration.

Description of eligible silvicultural site preparation activities

- 1.1.1 Mechanical site clearing: a silvicultural treatment that involves windrowing or piling logging residue in order to facilitate replanting, scarification or stand tending.
- 1.1.2 Shear-blading with a shear-blade-equipped tractor: brush-cutting and windrowing in a single operation.
- 1.1.3 Bush clearing and site clearing: elimination and removal of brush and non-merchantable timber.
 - 1.1.3.1 High competition: an operation carried out where the coverage of brush two metres or more in height exceeds 50%.
 - 1.1.3.2 Low competition: an operation carried out where the coverage of brush one metre or more in height exceeds 25%.
- 1.1.4 Chipping: the removal and chipping of brush and non-merchantable timber in a single operation.
- 1.1.5 Forest harrowing: brush removal and soil scarification using a forest harrow.
- 1.1.6 Agricultural ploughing and harrowing: loosening of the soil using a plough and harrow to facilitate the planting of seedlings.
- 1.1.7 Scarification: a silvicultural treatment that involves disturbing the humus layer and low-growing competing vegetation to expose and loosen the mineral soil and mix it with organic matter.
 - Light scarification: TTS-type disc trenchers.
 - Medium scarification: TTS-type trenchers with hydraulic discs, Donaren, Equisyl, etc.
 - Manual scarification: manual tools.
- 1.1.8 Salvage, bush clearing and site clearing: the harvesting of all mature merchantable timber or deteriorating timber in a low-value stand followed by bush clearing and mechanical site clearing.
- 1.1.9 Site clearing with a “stone-fork” excavator: a silvicultural treatment that involves windrowing or piling logging residue in order to facilitate replanting.
- 1.1.10 Mounding scarification: an operation involving the mounding of soil using an excavator or feller to create at least 800 microsites per hectare in order to perform intensive silviculture or reforestation with hardwood, white pine or red pine.
- 1.1.11 Forest ploughing and harrowing: brush removal and loosening of the soil using a forest plough and harrow.

Value of site preparation treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Mechanical site clearing	\$845	PtRMe	\$220	Technical work	\$1,065	hectare (ha)
Shear-blading with a shear-blade-equipped tractor	\$1,413	PtRMe	\$220	Technical work	\$1,633	ha
Bush clearing and site clearing – high competition	\$1,573	PtRMe	\$220	Technical work	\$1,793	ha
Bush clearing and site clearing – low competition	\$528	PtRMe	\$220	Technical work	\$748	ha
Chipping	\$1,574	PtRMe	\$220	Technical work	\$1,794	ha
Forest harrowing – single pass	\$445	PtRMe	\$220	Technical work	\$665	ha
Forest harrowing – double pass	\$762	PtRMe	\$220	Technical work	\$982	ha
Agricultural ploughing and harrowing	\$529	PtRMe	\$220	Technical work	\$749	ha
Light scarification	\$235	PtRMe	\$220	Technical work	\$455	ha
Medium scarification	\$362	PtRMe	\$220	Technical work	\$582	ha
Manual scarification	\$320	PtRMa	\$137	Technical work	\$457	1,000 microsites
Salvage, bush clearing and site clearing	\$1,071	PtRMe	\$455	Technical work	\$1,526	ha
Site clearing with a “stone-fork” excavator	\$1,343	PtRMe	\$220	Technical work	\$1,563	ha
Mounding scarification	\$749	PtRMe	\$317	Technical work	\$1,066	ha
Forest ploughing and harrowing	\$1,297	PtRMe	\$549	Technical work	\$1,846	ha

1.2 Planting

Definition

An operation involving burying the root system of artificial seedlings in a mineral soil or a mixture of mineral and organic soil.

Description of eligible silvicultural planting treatments

- 1.2.1 Planting: an artificial regeneration treatment involving placing seeds or seedlings in the ground, with regular spacing, to create a stand.
- 1.2.2 Infill planting in plantations or naturally-regenerated areas: an artificial regeneration treatment that involves planting trees of a commercial species to fill gaps in areas where the regeneration, whether natural or artificial, has not achieved a suitable density or distribution coefficient. Infill planting takes place in a natural stand or a plantation containing trees of similar dimension to the seedling in order to achieve full stocking of the area.
- 1.2.3 Enrichment planting: an artificial regeneration treatment that involves planting trees in a stand to introduce or re-introduce a species that is in decline or has greater value, or to increase the abundance of that species. Enrichment planting may take place in the understorey of a stand to maintain or improve biodiversity or increase the value of the stand.

Value of planting treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Mechanized planting – mechanical planter	\$1,505	PtRMe	\$251	Technical work	\$1,756	1,000 seedlings
Manual planting - Bare-root, large size	\$500	PtRMa	\$264	Technical work	\$764	1,000 seedlings
Manual planting - containers of 50 to 109 cubic centimetres (cc)	\$195	PtRMa	\$243	Technical work	\$438	1,000 seedlings
Manual planting - containers of 110 to 199 cc	\$264	PtRMa	\$248	Technical work	\$512	1,000 seedlings
Manual planting - containers of 200 to 299 cc	\$395	PtRMa	\$261	Technical work	\$656	1,000 seedlings
Manual planting - containers of 300 cc and over	\$446	PtRMa	\$279	Technical work	\$725	1,000 seedlings
Manual planting - containers of 300 cc and over (15 cells)	\$504	PtRMa	\$279	Technical work	\$783	1,000 seedlings
Manual planting - hybrid poplar	\$709	PtRMa	\$279	Technical work	\$988	1,000 seedlings
Infill/enrichment planting - Bare-root, large size	\$607	PtRMa	\$264	Technical work	\$871	1,000 seedlings
Infill/enrichment planting - containers of 50 to 109 cc	\$315	PtRMa	\$243	Technical work	\$558	1,000 seedlings
Infill/enrichment planting - containers of 110 to 199 cc	\$371	PtRMa	\$248	Technical work	\$619	1,000 seedlings
Infill/enrichment planting - containers of 200 to 299 cc	\$505	PtRMa	\$261	Technical work	\$766	1,000 seedlings
Infill/enrichment planting - containers of 300 cc and over	\$531	PtRMa	\$279	Technical work	\$810	1,000 seedlings
Infill/enrichment planting - containers of 300 cc and over (15 cells)	\$600	PtRMa	\$279	Technical work	\$879	1,000 seedlings
Infill/enrichment planting - hybrid poplar	\$709	PtRMa	\$279	Technical work	\$988	1,000 seedlings

2. Tending of regeneration

Definition

A silvicultural tending treatment that involves eliminating competing vegetation, mainly using mechanical or manual methods, to release regeneration of the desired species or to create an environment suitable for the establishment of regeneration.

Description of eligible silvicultural treatments for the tending of regeneration

- 2.1 Cleaning (1st, 2nd, 3rd): an operation that involves cutting back competing trees and shrubs.
- 2.2 Weeding: an operation that involves controlling competing herbaceous vegetation, either by mowing or harrowing or by straightening seedlings.
- 2.3 Mulching: an operation that involves controlling competing trees and shrubs by mulching
- 2.4 Fertilization and amendment: a treatment that involves the application of chemical or organic fertilizers to improve timber production in stands of quick-growth species and in maple stands used for forestry or syrup production under a silvicultural diagnosis by a forest engineer.
- 2.5 Artificial pruning: a silvicultural tending treatment that involves systematically removing dead or living branches from the lower part of a tree stem to produce knot-free timber. The treatment aims to increase the value of the butt log in the production of high-quality timber for sawing or rotary cutting.
- 2.6 Phytosanitary pruning of white pine and red pine: a silvicultural tending treatment that involves removing parts of a tree (generally branches or twigs) that are dead, damaged or affected by pathogens. This silvicultural treatment aims to prevent the spread of parasites and pathogens.
- 2.7 Protective treatment: a treatment to combat insects, disease or animals to stop their spread or minimize damage to trees.

Value of eligible treatments for the tending of regeneration

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Cleaning (1 st , 2 nd , 3 rd)	\$1,584	E. P.	\$554	Technical work	\$2,138	hectare (ha)
Weeding	\$341	E. P.	\$554	Technical work	\$895	ha
Mulching	\$1,030	PtRMe	\$436	Technical work	\$1,466	ha
Fertilization and amendment	\$562	PtRMe	\$238	Technical work	\$800	ha
Artificial pruning	\$465	E. P.	\$198	Technical work	\$663	ha
Phytosanitary pruning of white pine and red pine	\$876	E. P.	\$546	Technical work	\$1,422	ha
Protective treatment	\$496	PtRMa	\$213	Technical work	\$709	ha

3. Stand tending

3.1 Precommercial thinning

Definition

A silvicultural tending treatment that involves cutting trees with non-merchantable dimensions to reduce the competition for final crop trees and improve their growth. Precommercial thinning aims mainly to reduce competition between trees of a desired species.

Description of eligible silvicultural stand tending treatments

- 3.1.1 Systematic precommercial thinning: a variant characterized by the removal of trees and shrubs that compete with the selected crop trees, using a defined spacing that ensures that the crop trees make up the entire cover in the stand.
- 3.1.2 Precommercial thinning with light opening: a variant characterized by the removal of competing trees and shrubs (competing vegetation) within a defined radius around a number of selected crop trees to ensure that they form a predominant portion of the stand. Precommercial thinning by light opening retains the trainer (filler) trees.

Value of stand tending treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Systematic precommercial thinning—softwood and mixed stands: 8 000 to 15 000 stems/hectare (ha)	\$1,233	Stand tending	\$546	Technical work	\$1,779	hectare (ha)
Systematic precommercial thinning – softwood and mixed stands: 15 000 stems/ha and over	\$1,647	Stand tending	\$546	Technical work	\$2,193	ha
Systematic precommercial thinning – poplar	\$865	Stand tending	\$369	Technical work	\$1,234	ha
Precommercial thinning with light opening and marking	\$1,137	Stand tending	\$814	Technical work	\$1,951	ha

4 Commercial treatments

Definition

All silvicultural treatments involving the partial or total harvesting of the merchantable trees in a stand.

Description of eligible commercial silvicultural treatments

- 4.1 Commercial thinning: silvicultural tending treatment that involves harvesting some merchantable stems in an even-aged stand prior to maturity.
- 4.2 Shelterwood cutting: a silvicultural treatment that involves harvesting the stand in a series of partial cuts spaced at about one-fifth of the rotation, to establish one or more regeneration cohorts under the protection of mature forest cover containing seed trees.
- 4.3 Selection cutting: the periodic harvesting of trees in an uneven-aged or “gardened” stand to promote regeneration.
- 4.4 Salvage cutting: an operation that involves harvesting merchantable stems in a deteriorating stand, to safeguard or replace the regeneration of commercial species damaged by windthrow, insect epidemic, ice storm or fire.
- 4.5 Technical assistance for timber development: assistance provided to a forest producer to plan silvicultural work and technical advice on the implementation of treatments, which may cover silvicultural prescriptions, performance reports, marking, permit applications, compliance with municipal by-laws and environmental regulations, and timber marketing.
- 4.6 Marking: an operation that involves marking trees, generally using spray paint, either to be felled (negative marking) or to be left standing (positive marking) during a planned selection cut. Marking may be used for commercial thinning, shelterwood cutting, selection cutting, partial salvage cutting, sanitation cutting or improvement cutting.
- 4.7 Succession cutting: the harvesting of overstorey trees while retaining the regeneration of desired species established in the understorey, in order to improve stand composition.
- 4.8 Sanitation cutting: the removal of trees killed or weakened by diseases or insects to avoid their spread to the remainder of the stand.
- 4.9 Improvement cutting: the removal of undesired species or poorly-formed trees in a stand that is beyond the sapling stage, in order to improve stand composition, structure and condition.

Value of commercial treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
First commercial thinning: softwoods - fir, spruce, jackpine and larch (FSJL) 9 to 15 centimetres (cm) diameter at breast height (DBH) -mechanized	\$1,001	T. C.	\$507	Technical work	\$1,508	hectare (ha)
First commercial thinning: softwoods (FSJL), 9 to 15 cm DBH - manual	\$1,432	T. C.	\$507	Technical work	\$1,939	ha
First commercial thinning: softwoods (FSJL), 15.1 to 19 cm DBH - mechanized	\$820	T. C.	\$507	Technical work	\$1,327	ha
First commercial thinning: softwoods (FSJL), 15.1 to 19 cm DBH - manual	\$1,173	T. C.	\$507	Technical work	\$1,680	ha
Second commercial thinning: softwood (FSJL) plantations – mechanized	\$557	T. C.	\$507	Technical work	\$1,064	ha
Second commercial thinning: softwood (FSJL) plantations - manual	\$796	T. C.	\$507	Technical work	\$1,303	ha
First commercial thinning: white pine and red pine plantations – mechanized	\$851	T. C.	\$507	Technical work	\$1,358	ha
First commercial thinning: white pine and red pine plantations - manual	\$1,217	T. C.	\$507	Technical work	\$1,724	ha
Second commercial thinning: white pine and red pine plantations – mechanized	\$476	T. C.	\$507	Technical work	\$983	ha
Second commercial thinning: white pine and red pine plantations - manual	\$681	T. C.	\$507	Technical work	\$1,188	ha
Commercial thinning, natural stands –	\$747	T. C.	\$507	Technical work	\$1,254	ha

hardwoods and other softwoods – mechanized						
Commercial thinning, natural stands – hardwoods and other softwoods - manual	\$1,069	T. C.	\$507	Technical work	\$1,576	ha
Shelterwood cutting - softwoods (FSJL) - mechanized	\$549	T. C.	\$507	Technical work	\$1,056	ha
Shelterwood cutting - softwoods (FSJL) - manual	\$785	T. C.	\$507	Technical work	\$1,292	ha
Shelterwood cutting – shade-tolerant hardwoods and other softwoods - mechanized	\$808	T. C.	\$507	Technical work	\$1,315	ha
Shelterwood cutting - shade-tolerant hardwoods and other softwoods - manual	\$1,156	T. C.	\$507	Technical work	\$1,663	ha
Selection cutting - softwoods (FSJL) - mechanized	\$724	T. C.	\$507	Technical work	\$1,231	ha
Selection cutting - softwoods (FSJL) - manual	\$1,035	T. C.	\$507	Technical work	\$1,542	ha
Selection cutting – shade-tolerant hardwoods and other softwoods - mechanized	\$723	T. C.	\$507	Technical work	\$1,230	ha
Selection cutting - shade-tolerant hardwoods and other softwoods - manual	\$1,034	T. C.	\$507	Technical work	\$1,541	ha
Salvage cutting - partial, manual	\$1,020	T. C.	\$507	Technical work	\$1,527	ha
Salvage cutting - partial, mechanized	\$713	T. C.	\$507	Technical work	\$1,220	ha
Salvage cutting - total, manual	\$437	T. C.	\$306	Technical work	\$743	ha
Salvage cutting - total, mechanized	\$306	T. C.	\$306	Technical work	\$612	ha
Technical assistance for timber development	\$0	N/A	\$306	Technical work	\$306	ha
Marking, hardwoods ¹	\$0	N/A	\$172	M.	\$172	ha
Marking, softwoods ¹	\$0	N/A	\$197	M.	\$197	ha
Succession cutting	\$756	T. C.	\$320	Technical work	\$1,076	ha
Sanitation cutting	\$699	T. C.	\$296	Technical work	\$995	ha
Improvement cutting	\$936	T. C.	\$397	Technical work	\$1,333	ha

¹The marking rate applies only to eligible commercial treatments

5 Other activities

Description of other eligible activities

- 5.1 Forest roads: the construction or improvement of access roads, bridges and culverts to facilitate forest operations.
- 5.2 Forest development plan: the drafting of an information and planning tool by a forest engineer for benefit of a forest producer, in order to protect and develop a forest property.
- 5.3 Supplemental forest development plan: the inclusion of extra information in the forest development plan concerning the presence of at least one sensitive element on a forested property, as confirmed by cartographic data from a recognized source or the gathering of ecological data. The eligible sensitive elements are:
 - 5.3.1 Wetlands;
 - 5.3.2 Occurrences or potential habitats of a designated threatened or vulnerable species or a species likely to be designated threatened or vulnerable;
 - 5.3.3 Exceptional forest ecosystems;
 - 5.3.4 Sensitive forest ecosystems, or forest ecosystems that are vulnerable to climate change, as well as ecological hubs and corridors.

The inclusion of sensitive elements must be supported by an ecological description and mitigation measures in the silvicultural treatments proposed in the forest development plan.

- 5.4 Delimitation of sensitive areas: on-site delimitation of a sensitive element described in point 5.3 for conservation purposes, prior to the implementation of a planned forest management activity.
- 5.5 Forest-fauna work: forest development activities provided for in this Regulation if they are implemented to conserve or improve a wildlife habitat. The work results from an analysis of the wildlife potential and is provided for in the forest development plan or the silvicultural prescription of a forest engineer. The value of the development expense for the technical component or execution component is increased by 10%.
- 5.6 Advisory visit: an advisory visit, including an on-site analysis to follow up on the forest development plan with the owner, or to advise the owner on the implementation of development work on the owner's forested land. The visit must be conducted under the responsibility and supervision of a forest engineer. Maximum number of visits per forest development plan per year: 1.
- 5.7 Forest certification: work to obtain or maintain forest certification under a recognized group program.

Value of other activities

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Construction of access roads ¹	\$1,967	T. C.	\$833	Technical work	\$2,800	Kilometre (km)
Improvement of access roads ¹	\$936	T. C.	\$397	Technical work	\$1,333	km
Construction of bridges or culverts ¹	\$1,102	T. C.	\$467	Technical work	\$1,569	One bridge or one culvert
Improvement of bridges or culverts ¹	\$150	T. C.	\$64	Technical work	\$214	One bridge or one culvert
Forest development plan (4 to 10 hectares (ha)) ¹	\$0	N/A	\$529	Technical work	\$529	One forest development plan
Forest development plan (11 to 50 ha) ¹	\$0	N/A	\$582	Technical work	\$582	One forest development plan
Forest development plan (51 to 100 ha) ¹	\$0	N/A	\$760	Technical work	\$760	One forest development plan
Forest development plan (101 to 799 ha) ¹	\$0	N/A	\$1,057	Technical work	\$1,057	One forest development plan
Forest development plan (800 ha and over) ¹	\$0	N/A	\$1,268	Technical work	\$1,268	One forest development plan
Supplemental forest development plan ¹	\$0	N/A	\$225	Technical work	\$255	Per sensitive element
Delimitation of sensitive areas	\$0	N/A	\$164	Technical work	\$164	ha
Forest-fauna work	\$0	N/A	\$0	N/A	10%	N/A
Advisory visit	\$0	N/A	\$370	Technical work	\$370	One visit
Forest certification	\$0	N/A	\$3	Technical work	\$3	ha

¹Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.

3. This Regulation comes into force on 1 April 2022.

