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Ontario Highway Transport Board Commission des transports routiers de l'Ontario

Periodically, temporary applications are filed with the Board. Details of these applications can be made available at anytime to any interested parties by calling (416) 326-6732.

The following are applications for extra-provincial and public vehicle operating licenses filed under the Motor Vehicle Transport Act, 1987, and the Public Vehicles Act. All information pertaining to the applicant i.e. business plan, supporting evidence, etc. is on file at the Board and is available upon request.

Any interested person who has an economic interest in the outcome of these applications may serve and file an objection within 29 days of this publication. The objector shall:

1. complete a Notice of Objection Form,
2. serve the applicant with the objection,
3. file a copy of the objection and provide proof of service of the objection on the applicant with the Board,
4. pay the appropriate fee.

Serving and filing an objection may be by hand delivery, mail, courier or facsimile. Serving means the date received by a party and filing means the date received by the Board.

LES LIBELLÉS DES DEMANDES PUBLIÉES CI-DESSOUS SONT AUSSI DISPONIBLES EN FRANÇAIS SUR DEMANDE.

Pour obtenir de l'information en français, veuillez communiquer avec la Commission des transports routiers au 416-326-6732.

2470566 ONTARIO INC. 47655-D
O/A "Kasper Mini-Bus"

529 Redwood Ave. W, Thunder Bay, ON P7C 5A4

Applies for an extension to public vehicle operating licence PV-4150 as follows:

For the transportation of passengers on a scheduled service between the City of Thunder Bay and the Township of Armstrong, via Highways 11, 17 and 527.

PROVIDED THAT the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a) (iv) of subsection 1 of Section 7 of Regulation 982 under the Public Vehicles Act, R.S.O. 1990 Chapter P.54.

FELIX D'MELLO
Board Secretary
Secrétaire de la Commission

(149-G301)

Government Notices Respecting Corporations Avis du gouvernement relatifs aux compagnies

Notice of Default in Complying with the Corporations Tax Act Avis de non-observation de la Loi sur l'imposition des sociétés

The Director has been notified by the Minister of Finance that the following corporations are in default in complying with the *Corporations Tax Act*.

NOTICE IS HEREBY GIVEN under subsection 241(1) of the *Business Corporations Act*, that unless the corporations listed hereunder comply with the requirements of the *Corporations Tax Act* within 90 days of this notice, orders will be made dissolving the defaulting corporations. All

enquiries concerning this notice are to be directed to Ministry of Finance, Corporations Tax, 33 King Street West, Oshawa, Ontario L1H 8H6.

Le ministre des Finances a informé le directeur que les sociétés suivantes n'avaient pas respecté la *Loi sur l'imposition des sociétés*.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 241(1) de la *Loi sur les sociétés par actions*, si les sociétés citées ci-dessous ne se conforment pas aux prescriptions énoncées par la *Loi sur l'imposition des sociétés* dans un délai de 90 jours suivant la réception du présent avis, lesdites sociétés se verront dissoutes par décision. Pour tout renseignement relatif au présent avis, veuillez vous adresser à l'Imposition des sociétés, ministère des Finances, 33, rue King ouest, Oshawa ON L1H 8H6.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario	Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-06-04	ABILITY METAL MART INC.	000849886	2016-06-04	RENAISSANCE GARDEN CENTRE INC.	001127436
2016-06-04	AD IMAGE PRODUCTS CORPORATION	001231878	2016-06-04	RENNIE LIFT EQUIPMENT CORPORATION	001229279
2016-06-04	ADDMORE OFFICE FURNITURE INC.	000833559	2016-06-04	REXDALE MOTORS LIMITED	000690004
2016-06-04	AKORN STEEL INC.	001559236	2016-06-04	SABLE FOOD EQUIPMENT LTD.	002069896
2016-06-04	ALEXANDRIA SUGARING PRODUCTS INC.	001001583	2016-06-04	SAUTE ENTERPRISES LTD.	001282637
2016-06-04	B.M.G. ALLIANCE GROUP INC.	001226025	2016-06-04	SCHELL ELECTRIC VEHICLES LIMITED	000384365
2016-06-04	BARNEY'S BODY SHOP LTD.	001206634	2016-06-04	SHAMAR CUSTOM MILLWORK INC.	001546237
2016-06-04	BEAVER WHOLESALE PIPE & FITTINGS LIMITED	000576802	2016-06-04	SHIP TO SHORE RESTAURANT LTD.	000413882
2016-06-04	BECKWITH'S GENERAL STORE LIMITED	000882539	2016-06-04	SIMPLY CANADIAN PC CONSULTANTS INC.	001399931
2016-06-04	BURKE'S BOOKS AND PICTURE FRAMING LTD.	001262013	2016-06-04	SMALL WORLD TRADING INC.	000941900
2016-06-04	CARSON/PALMER INC.	000924522	2016-06-04	SOUTHDALE LEASING LTD.	000475471
2016-06-04	COBALT BLUE 3D INC.	002132901	2016-06-04	SWIFTPAY CORPORATION	002155015
2016-06-04	COYOTE ELECTRICITY TRADING SYSTEMS INC.	001514374	2016-06-04	T P ERECTION COMPANY LIMITED	000380467
2016-06-04	CRATE MARINE SALES LIMITED	000124052	2016-06-04	TBG GLOBAL INC.	002095240
2016-06-04	DIA A DIA IMPORT & EXPORT LTD.	001629948	2016-06-04	TELECONOMY TV RENTALS LIMITED	000629292
2016-06-04	DICK'S MISSISSAUGA LTD.	001599946	2016-06-04	THE PRO TRANSMISSION CENTRE LTD.	000341098
2016-06-04	DIMENSION TOOLS LIMITED	001099135	2016-06-04	TILE FACTORY INC.	001416195
2016-06-04	EDEN BY THE RIVER INC.	002026611	2016-06-04	TIMEVISION PHOTOGRAPHY INC.	001229387
2016-06-04	EDEN PARK MERCHANDISING SOLUTIONS INC.	001313574	2016-06-04	TROMAR CORPORATION LTD.	001706205
2016-06-04	G.M.S. AUTO SERVICE LTD.	002067985	2016-06-04	TRUE NORTH ENTRY SYSTEMS INC.	001073373
2016-06-04	GALMAR ELECTRICAL CONTRACTING INC.	001100379	2016-06-04	VIDEO WORKS LTD.	001032676
2016-06-04	IMAGE ADDICTION INC.	001249318	2016-06-04	VOICE SYSTEMS CORP.	001122703
2016-06-04	IMPRINT EXPRESS INC.	001325041	2016-06-04	WALDON POOL SERVICES LIMITED	000642226
2016-06-04	IN MIND INC.	001394900	2016-06-04	WARATT II RESTAURANTS INC.	000710913
2016-06-04	IRT CONSULTANTS LTD.	002048945	2016-06-04	WONDER COMPUTERS INC	001024335
2016-06-04	JAGUAR DETAILING SERVICES INC.	001445964	2016-06-04	WORLD MOSAIC (OTTAWA) INC.	000670714
2016-06-04	JERRY VAN EGMOND GREENHOUSE CONSTRUCTION LTD.	001386323	2016-06-04	ZILLIAX FURNITURE AND APPLIANCES LTD.	000394179
2016-06-04	JM INBOUND GROUP LTD.	001675542	2016-06-04	10 MINUTE OIL STOP INC.	001385277
2016-06-04	KORPI'S AUTO CENTRE INC.	000536779	2016-06-04	1036263 ONTARIO INC.	001036263
2016-06-04	KOUNTRY KORNER KITCHEN INC.	001714744	2016-06-04	1081102 ONTARIO INC.	001081102
2016-06-04	LEN RAMSAY LIMITED	000352154	2016-06-04	1084509 ONTARIO INC.	001084509
2016-06-04	LONDON LOCK & SAFE CO. LTD.	000936599	2016-06-04	1119306 ONTARIO INC.	001119306
2016-06-04	LOUISIANA JACK'S COOK HOUSE & BAR LTD.	001230872	2016-06-04	1145119 ONTARIO LTD.	001145119
2016-06-04	MAPLECRAFT DOORS LIMITED	001578980	2016-06-04	1166606 ONTARIO INC.	001166606
2016-06-04	MAXXUM CONSULTANTS LTD.	000859069	2016-06-04	1180407 ONTARIO INC.	001180407
2016-06-04	MERCURY METAL PRODUCTS INC.	001262962	2016-06-04	1205105 ONTARIO LIMITED	001205105
2016-06-04	MONTFORT OF GOLD (MILTON) LTD.	002168215	2016-06-04	1231522 ONTARIO INC.	001231522
2016-06-04	NCPL INC.	000981003	2016-06-04	1268524 ONTARIO INC.	001268524
2016-06-04	P.P.I. MODULAR STRUCTURES INC.	000468569	2016-06-04	1280751 ONTARIO LTD.	001280751
2016-06-04	PARAMOUNT STAFFING SOLUTIONS INC.	001409640	2016-06-04	1283437 ONTARIO INC.	001283437
2016-06-04	PERFECT DATA INC./PARFAITES DONNEES INC.	002087409	2016-06-04	1302485 ONTARIO INC.	001302485
2016-06-04	PHOENIX (ROMAN) TECHNOLOGIES INC.	000995986	2016-06-04	1314695 ONTARIO INC.	001314695
2016-06-04	PLANET MARS HAIR & BODY WORKS INC.	001389086	2016-06-04	1334316 ONTARIO INC.	001334316
2016-06-04	R-INTERIORS LIMITED	000129993	2016-06-04	1372736 ONTARIO INC.	001372736
			2016-06-04	1378896 ONTARIO LIMITED	001378896
			2016-06-04	1381248 ONTARIO INC.	001381248
			2016-06-04	1407956 ONTARIO INC.	001407956
			2016-06-04	1414218 ONTARIO INC.	001414218
			2016-06-04	1420835 ONTARIO INC.	001420835
			2016-06-04	1424045 ONTARIO LTD.	001424045
			2016-06-04	1433345 ONTARIO LIMITED	001433345
			2016-06-04	1462725 ONTARIO LIMITED	001462725

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-06-04	1489455 ONTARIO LIMITED	001489455
2016-06-04	1521465 ONTARIO LTD.	001521465
2016-06-04	1527016 ONTARIO INC.	001527016
2016-06-04	1541646 ONTARIO LIMITED	001541646
2016-06-04	1542368 ONTARIO INC.	001542368
2016-06-04	1545027 ONTARIO INC.	001545027
2016-06-04	1559772 ONTARIO LTD.	001559772
2016-06-04	1564196 ONTARIO LTD.	001564196
2016-06-04	1564251 ONTARIO INC.	001564251
2016-06-04	1636258 ONTARIO INC.	001636258
2016-06-04	1677090 ONTARIO INC.	001677090
2016-06-04	1685864 ONTARIO INC.	001685864
2016-06-04	2002170 ONTARIO INC.	002002170
2016-06-04	2042328 ONTARIO INC.	002042328
2016-06-04	2085125 ONTARIO INC.	002085125
2016-06-04	2090747 ONTARIO LTD.	002090747
2016-06-04	2114671 ONTARIO INC.	002114671
2016-06-04	2125841 ONTARIO INC.	002125841
2016-06-04	2161928 ONTARIO INC.	002161928
2016-06-04	827532 ONTARIO INC.	000827532
2016-06-04	879822 ONTARIO INC.	000879822
2016-06-04	960228 ONTARIO LIMITED	000960228
2016-06-04	969541 ONTARIO LIMITED	000969541
2016-06-04	985747 ONTARIO LTD.	000985747

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G302)

Cancellation of Certificate of Incorporation (Corporations Tax Act Defaulters) Annulation de certificat de constitution (Non-observation de la Loi sur l'imposition des sociétés)

NOTICE IS HEREBY GIVEN that, under subsection 241(4) of the *Business Corporations Act*, the Certificate of Incorporation of the corporations named hereunder have been cancelled by an Order for default in complying with the provisions of the *Corporations Tax Act*, and the said corporations have been dissolved on that date.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 241(4) de la *Loi sur les sociétés par actions*, le certificat de constitution de la société sous-nommé a été annulé par Ordre pour non-observation des dispositions de la *Loi sur l'imposition des sociétés* et que la dissolution de la société concernée prend effet à la date susmentionnée.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-09	ABC TAXI PEMBROKE LIMITED	000337958

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-09	ACT HEALTH GROUP-DANFORTH CENTRE INC.	001124309
2016-05-09	ALSHARKEY CORPORATION	001589282
2016-05-09	ANTHONY PIPOLO INCORPORATED	001382263
2016-05-09	BENGAL VIDEO PHOTO & GIFT INC.	001505414
2016-05-09	C.M. FOO INC.	001659268
2016-05-09	CANDY SHACK & CONVENIENCE CO. LTD.	001160967
2016-05-09	CENTRAL PARK EATERY INC.	001160627
2016-05-09	CHERRY HILL HOUSE RESTAURANT INC.	002098930
2016-05-09	COMBUSTION RESEARCH CANADA ENVIRONMENTAL INC.	001134901
2016-05-09	CORNERSTONE ELECTRONICS LIMITED	001099011
2016-05-09	CRAZYHEAD PRODUCTIONS INC.	001262131
2016-05-09	DANIELS AUTOMOTIVE DETAILING LTD.	000777097
2016-05-09	ETERNAL MEMORIES INC.	001467507
2016-05-09	FEMINASIA INC.	001641363
2016-05-09	FINERCRAFT PLASTIC PRODUCTS INC.	000403183
2016-05-09	FOCUS KARAOKE AND LOUNGE CO. LTD.	001630716
2016-05-09	GALAVU ENTERTAINMENT INC.	001263460
2016-05-09	GBG COMPUTER SYSTEMS LTD.	001088747
2016-05-09	GODERICH RESTAURANT LIMITED	000259647
2016-05-09	GOLDEN CUE BILLIARDS & SPORTS BAR LTD.	001143920
2016-05-09	GORD BUTLER FINANCIAL SERVICES LTD.	001247916
2016-05-09	ICEBERG WATER DISTRIBUTION INC.	001480207
2016-05-09	IMAGINE THIS SOLD LIMITED	002052291
2016-05-09	IT'S A WRAP CAFE & MORE LTD.	002002792
2016-05-09	JOHNSTONE FOREST PRODUCTS LTD.	001391030
2016-05-09	KAMSTAR ENTERPRISE INC.	002110485
2016-05-09	KNOX MILLWRIGHTING SERVICES (1998) INC.	001295155
2016-05-09	LA BROCHETTERIE INC.	001080695
2016-05-09	LAZER CITY LIMITED	001678167
2016-05-09	LENWOOD DEVELOPMENT INC.	000956161
2016-05-09	LIF FOODS INC.	002069433
2016-05-09	MCDONALD'S RESTAURANT AND GENERAL STORE LTD.	001084302
2016-05-09	MEDICAL EDUCATION PROGRAMS CANADA INC.	000851548
2016-05-09	MIN COM REALTY INC.	000736288
2016-05-09	NEWMARKET CLEANERS (2005) INC.	002059651
2016-05-09	ONE STOP AUTO SHOP INC.	001081945
2016-05-09	ORCHID INTERNATIONAL ONTARIO DIVISION INC.	001727709
2016-05-09	PECASO AUTOMOTIVE LTD.	002029042
2016-05-09	PK TANNING ZONE INC.	001509792
2016-05-09	PRESTO CONSTRUCTION INC.	000743076
2016-05-09	PROFESSIONAL SOUND AND VISION (TIMMINS) INC.	001047637
2016-05-09	R. D. VAN LEEUWEN BOOMKAMP CO. LIMITED	000106700

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-09	ROCH PLASTERING INC.	001455452
2016-05-09	SEARCHCOUNSEL INC.	001662617
2016-05-09	SHOP-RITE (2001) LTD.	001480709
2016-05-09	STELLAR PROMOTIONS INC.	001240098
2016-05-09	SUPER TINT INC.	000735358
2016-05-09	SUPERIOR VISION INC.	002109216
2016-05-09	TARA CONCRETE LTD.	002035361
2016-05-09	TEBAKER HOLDINGS LIMITED	000233018
2016-05-09	TECHNOLOGY CENTRE INC.	001238471
2016-05-09	TESORA DEVELOPMENTS LTD.	000489251
2016-05-09	THE LOOK OF JAX INC.	001231926
2016-05-09	TICO CONTRACTING INC.	002104717
2016-05-09	TOXIN ALERT INC.	001307881
2016-05-09	TYLER'S PLACE INC.	002110847
2016-05-09	ULTIMATE FINE AUTOS INC.	001336456
2016-05-09	VESTER'S ENTERPRISES LIMITED	000079150
2016-05-09	VIC FASTENERS INC.	001464386
2016-05-09	WERTHEIM & COMPANY INC.	000999050
2016-05-09	WESTSIDE TRAILERS AND EQUIPMENT INC.	001678570
2016-05-09	WINDSHIELD SYSTEMS OF CANADA LTD.	002012561
2016-05-09	YOURIT.CA INC.	001478053
2016-05-09	ZACKS JEWELLERS INC.	001648106
2016-05-09	1013403 ONTARIO INC.	001013403
2016-05-09	1084341 ONTARIO LIMITED	001084341
2016-05-09	1118083 ONTARIO LIMITED	001118083
2016-05-09	1121206 ONTARIO INC.	001121206
2016-05-09	1159754 ONTARIO INCORPORATED	001159754
2016-05-09	1167876 ONTARIO INC.	001167876
2016-05-09	1179217 ONTARIO INC.	001179217
2016-05-09	1187316 ONTARIO INC.	001187316
2016-05-09	1205922 ONTARIO INC.	001205922
2016-05-09	1210234 ONTARIO INC.	001210234
2016-05-09	1215384 ONTARIO LTD.	001215384
2016-05-09	1232429 ONTARIO INC.	001232429
2016-05-09	1245362 ONTARIO INC.	001245362
2016-05-09	1295436 ONTARIO LTD.	001295436
2016-05-09	1302255 ONTARIO INC.	001302255
2016-05-09	1322161 ONTARIO LTD.	001322161
2016-05-09	1339983 ONTARIO LTD.	001339983
2016-05-09	1377506 ONTARIO INC.	001377506
2016-05-09	1379207 ONTARIO INC.	001379207
2016-05-09	1397591 ONTARIO LIMITED	001397591
2016-05-09	1418227 ONTARIO INC.	001418227
2016-05-09	1445615 ONTARIO INC.	001445615
2016-05-09	1451562 ONTARIO INC.	001451562
2016-05-09	1485931 ONTARIO LIMITED	001485931
2016-05-09	1540722 ONTARIO INC.	001540722
2016-05-09	1548075 ONTARIO INC.	001548075
2016-05-09	1563612 ONTARIO INC.	001563612
2016-05-09	1565340 ONTARIO INC.	001565340
2016-05-09	1609269 ONTARIO LTD.	001609269
2016-05-09	1622445 ONTARIO LTD.	001622445
2016-05-09	1634560 ONTARIO INC.	001634560

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-09	1685115 ONTARIO INC.	001685115
2016-05-09	1697491 ONTARIO LIMITED	001697491
2016-05-09	1710642 ONTARIO INC.	001710642
2016-05-09	1767662 ONTARIO LIMITED	001767662
2016-05-09	2036467 ONTARIO LTD.	002036467
2016-05-09	2038500 ONTARIO INC.	002038500
2016-05-09	2059338 ONTARIO LIMITED	002059338
2016-05-09	2069019 ONTARIO LIMITED	002069019
2016-05-09	2078119 ONTARIO LTD.	002078119
2016-05-09	2101331 ONTARIO INC.	002101331
2016-05-09	2114134 ONTARIO INC.	002114134
2016-05-09	568054 ONTARIO INC.	000568054
2016-05-09	587385 ONTARIO LIMITED	000587385
2016-05-09	646762 ONTARIO LIMITED	000646762
2016-05-09	688215 ONTARIO LIMITED	000688215
2016-05-09	762931 ONTARIO INC.	000762931
2016-05-09	799635 ONTARIO LIMITED	000799635
2016-05-09	805759 ONTARIO LIMITED	000805759
2016-05-09	857365 ONTARIO INC.	000857365
2016-05-09	978344 ONTARIO LTD.	000978344
2016-05-09	980883 ONTARIO LIMITED	000980883

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G303)

Certificate of Dissolution Certificat de dissolution

NOTICE IS HEREBY GIVEN that a certificate of dissolution under the *Business Corporations Act*, has been endorsed. The effective date of dissolution precedes the corporation listings.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément à la *Loi sur les sociétés par actions*, un certificat de dissolution a été inscrit pour les compagnies suivantes : la date d'entrée en vigueur précède la liste des compagnies visées.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-03-24	GRANGE SILO COMPANY OF CANADA LIMITED	000124699
2016-04-06	2383707 ONTARIO LIMITED	002383707
2016-04-15	GEO RE INTERMEDIARIES, INC.	002286915
2016-04-15	JAMES WHITMORE LTD.	001436785
2016-04-18	BRENDA YU INC.	001232246
2016-04-18	BROADWATERS REAL ESTATE SERVICES LTD.	000839289
2016-04-18	CHIZEN CONSULTING INC.	001868618
2016-04-18	CLAUSNER SCRAP METAL LTD.	000466581
2016-04-18	DBX CONSULTING INC.	001428444

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario	Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-04-18	DURBRIDGE STABLES LIMITED	000638587	2016-04-18	2368462 ONTARIO INC.	002368462
2016-04-18	EDGEMOUNT MANAGEMENT SOLUTIONS INC.	002003746	2016-04-18	2399490 ONTARIO INC.	002399490
2016-04-18	GVK ENTERPRISES INC.	001701448	2016-04-18	2404982 ONTARIO INC.	002404982
2016-04-18	HARRY ESSBAUER ELECTRIC LTD.	000482288	2016-04-18	508754 ONTARIO LIMITED	000508754
2016-04-18	HELIOS PROJECT III INC.	001776903	2016-04-18	679692 ONTARIO LIMITED	000679692
2016-04-18	HONLAND FURNISHING LTD.	002379450	2016-04-18	828 COPY INC.	002318956
2016-04-18	INDICO DEALER SERVICES INC.	002453808	2016-04-18	920834 ONTARIO INC.	000920834
2016-04-18	IRSON GROUP INC.	001391744	2016-04-19	ALCORN MACKAY EDUCATIONAL SERVICES INC.	002353226
2016-04-18	KALKAT LIMOUSINE SERVICES INC.	002141451	2016-04-19	ARTOUCH CORP.	002253743
2016-04-18	LAWRENCE EAST MARKET PLACE INC.	002157445	2016-04-19	GATES CONSULTING INC.	000717068
2016-04-18	LEGACY VISION INC.	001420169	2016-04-19	HUDON HOCKEY SCHOOL INC.	002069328
2016-04-18	NAWRAS TRANSPORT INC.	002299196	2016-04-19	INNOVERTIX INC.	002343200
2016-04-18	NEW MANOR DEVELOPMENTS LIMITED	000374718	2016-04-19	JOHN BEBINGH INSURANCE INC.	000890427
2016-04-18	POLAR SPORTS SUPPLIES NORTH AMERICA LIMITED	001857399	2016-04-19	KANATA 1075 MARCH ROAD PROJECT INC.	001649258
2016-04-18	POWERPROPERTIESON.CA INC.	002432706	2016-04-19	LS PROJECT MANAGEMENT INC.	002236086
2016-04-18	REALTOR GARAGE INC.	002088534	2016-04-19	MAXIMUM MEDIA & PR CORPORATION	002496852
2016-04-18	SAMCHYK CONSULTING INC.	001454796	2016-04-19	THE EVENT MANAGER INC.	002348843
2016-04-18	SASANI SOLUTIONS INC.	002419748	2016-04-19	VCARVE GLOBAL ASSOCIATES INC.	002205864
2016-04-18	SHEPPARD BRIMLEY ANIMAL HOSPITAL PROFESSIONAL CORPORATION	001529388	2016-04-19	W.J. YOUNG & ASSOCIATES LIMITED	001137436
2016-04-18	SIRDEAL INC.	001390462	2016-04-19	WESTON-TORONTO SANDBLASTING AND PAINTING LIMITED	000299188
2016-04-18	SPICES RESTAURANT INCORPORATED	001625193	2016-04-19	1399960 ONTARIO INC.	001399960
2016-04-18	STRATFORD'S VALUE CITY INC.	002241562	2016-04-19	2000837 ONTARIO INC.	002000837
2016-04-18	SURODAN ADVERTISING INC.	000733928	2016-04-19	2024759 ONTARIO LIMITED	002024759
2016-04-18	THE HOMEOPATHIC HEALING CENTRE INC.	001724879	2016-04-19	2184768 ONTARIO INC.	002184768
2016-04-18	THE HORIZON LINK LTD.	002318974	2016-04-19	2300590 ONTARIO LIMITED	002300590
2016-04-18	TIGERPAK INDUSTRIAL SUPPLIES LTD.	002128048	2016-04-19	903033 ONTARIO LIMITED	000903033
2016-04-18	TIM WARD SALES & MARKETING INC.	002256417	2016-04-20	CAMP CALUMET LIMITED	000210483
2016-04-18	TISS LUBRICANTS LTD.	001242249	2016-04-20	CANTRADE ENTERTAINMENT INC.	000871303
2016-04-18	TYLER CONSULTING INC.	001364409	2016-04-20	COLEMAN CONCRETE INC.	002216737
2016-04-18	WINDSOR SOLAR DEVELOPMENTS INC.	002245134	2016-04-20	COOKIES IN A JAR INC.	001449389
2016-04-18	WINDSOR SOLAR PROJECT 1 INC.	002245142	2016-04-20	CS ACE TECHNOLOGY, INC.	002145082
2016-04-18	WINDSOR SOLAR PROJECT 2 INC.	002245145	2016-04-20	DARSU CORPORATION INC.	001593014
2016-04-18	WINDSOR SOLAR PROJECT 3 INC.	002245147	2016-04-20	HARRIS COMFORT SYSTEMS INC.	001822011
2016-04-18	ZURIN FAMILY HOLDINGS INC.	001231623	2016-04-20	HENDERSON RANKIN ASSOCIATES INC.	001104093
2016-04-18	1069990 ONTARIO LTD.	001069990	2016-04-20	ICE HOCKEY TOP STYLE INC.	001921746
2016-04-18	1145424 ONTARIO LIMITED	001145424	2016-04-20	INDIVIDUAL PLAY INC.	002390958
2016-04-18	1231055 ONTARIO INC.	001231055	2016-04-20	JEYMATIC PRECISION COMPONENTS LTD.	000921888
2016-04-18	1472722 ONTARIO LIMITED	001472722	2016-04-20	KASY CUTS AND PARTIES LIMITED	002131887
2016-04-18	1525463 ONTARIO INC.	001525463	2016-04-20	LP WATER SYSTEMS INC.	001622065
2016-04-18	1614367 ONTARIO INC.	001614367	2016-04-20	MARKET CUPCAKES INC.	002354641
2016-04-18	1727328 ONTARIO INC.	001727328	2016-04-20	MASSOUD ACCOUNTING SERVICES LTD.	000868492
2016-04-18	1826389 ONTARIO INC.	001826389	2016-04-20	ORGANIZATIONAL STRATEGIES GROUP INC.	000742237
2016-04-18	2011618 ONTARIO INC.	002011618	2016-04-20	PERCY DASTUR INTERNATIONAL INC.	001842209
2016-04-18	2057471 ONTARIO INC.	002057471	2016-04-20	PICTURE YOUR SELF INC.	000319005
2016-04-18	2109655 ONTARIO LIMITED	002109655	2016-04-20	SCOTT & MCRAE DEVELOPMENTS INC.	000895478
2016-04-18	2234553 ONTARIO LIMITED	002234553	2016-04-20	SSRT INC.	002319569
2016-04-18	2238223 ONTARIO INC.	002238223	2016-04-20	STANSELL INVESTMENTS INC.	001299621
2016-04-18	2335902 ONTARIO INC.	002335902	2016-04-20	TARGET CONSTRUCTION & SUPPLY LTD.	000253878
2016-04-18	2338579 ONTARIO INC.	002338579			

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario	Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-04-20	TRI-LOGIC SYSTEMS INC.	001044050	2016-05-10	DRH20 LIMITED	001159432
2016-04-20	WOODBINE MOVING & STORAGE LTD.	000373056	2016-05-10	1721693 ONTARIO INC.	001721693
2016-04-20	YIU HON COMPANY LTD.	000884496	2016-05-10	1856596 ONTARIO INC.	001856596
2016-04-20	1101006 ONTARIO INC.	001101006	2016-05-10	958135 ONTARIO INC.	000958135
2016-04-20	1453366 ONTARIO INC.	001453366	2016-05-11	ASHLEY FIRBY OPTOMETRY PROFESSIONAL CORPORATION	002262971
2016-04-20	1730401 ONTARIO LIMITED	001730401	2016-05-11	BAC HAHN INC.	002015741
2016-04-20	1874039 ONTARIO INC.	001874039	2016-05-11	CAN-AM INTERNATIONAL EQUIPMENT INC.	001551734
2016-04-20	2012230 ONTARIO INC.	002012230	2016-05-11	DR. LAURA FOX DENTISTRY PROFESSIONAL CORPORATION	002131566
2016-04-20	2071839 ONTARIO INC.	002071839	2016-05-11	GOLF VENTURES CORPORATION	002030083
2016-04-20	2076199 ONTARIO LIMITED	002076199	2016-05-11	HOWE SOCIAL WORK PROFESSIONAL CORPORATION	002446426
2016-04-20	2151879 ONTARIO INC.	002151879	2016-05-11	HUSA LTD.	002045336
2016-04-20	2155336 ONTARIO INC.	002155336	2016-05-11	IOTECH SECURITY SYSTEMS INC.	002344868
2016-04-20	2159720 ONTARIO INC.	002159720	2016-05-11	OLD SUPREME LIMITED	000093998
2016-04-20	2169966 ONTARIO INC.	002169966	2016-05-11	ONTARIO FIBRE INC.	001767108
2016-04-20	2185725 ONTARIO INC.	002185725	2016-05-11	PAUL R. SWEENEY PROFESSIONAL CORPORATION	001635175
2016-04-20	2244212 ONTARIO LTD.	002244212	2016-05-11	QAMAR ACCOUNTING AND TAX SERVICES LIMITED	002364611
2016-04-20	2279377 ONTARIO INC.	002279377	2016-05-11	URBAN CHRONIC LTD.	001480802
2016-04-20	2308178 ONTARIO LTD.	002308178	2016-05-11	1005387 ONTARIO INC.	001005387
2016-04-20	2365216 ONTARIO INC.	002365216	2016-05-11	1087232 ONTARIO INC.	001087232
2016-04-20	2433282 ONTARIO INC.	002433282	2016-05-11	1116758 ONTARIO LTD.	001116758
2016-04-20	2461572 ONTARIO INC.	002461572	2016-05-11	2282186 ONTARIO INC.	002282186
2016-04-20	2496167 ONTARIO INC.	002496167	2016-05-12	A.G.S. HAULAGE LTD.	001144647
2016-04-20	713750 ONTARIO LIMITED	000713750	2016-05-12	AMLORRIMAN MANAGEMENT INC.	002229670
2016-04-20	809890 ONTARIO LIMITED	000809890	2016-05-12	AMSB MANAGEMENT INC.	000831575
2016-04-20	940842 ONTARIO INC.	000940842	2016-05-12	BRACCO INVESTMENTS LIMITED	000387711
2016-04-22	2319907 ONTARIO LIMITED	002319907	2016-05-12	CARS FOR LESS CAR SALES INC.	001830358
2016-04-25	CARING HEARTS SERVICES INC.	002099952	2016-05-12	CENTERLAND XPRESS LTD.	002393498
2016-04-26	COFFEE TEAM PLUS ALL DAY BREAKFAST INCORPORATED	002213940	2016-05-12	CHAU, PULVER, SMITH & ASSOCIATES INC.	002003756
2016-04-26	M. CABRAL CARPENTRY LTD.	002024929	2016-05-12	COMMONWEALTH EDM FLUID CO. LTD.	002076168
2016-04-27	ALTERNATE BUSINESS SERVICES INC.	000495854	2016-05-12	CSL REAL ESTATE CONSULTING COMPANY LTD.	002457733
2016-04-27	C. G. ALLANSON BUSES INC.	000902702	2016-05-12	DHALIWAL INTERMODAL LIMITED	001818373
2016-04-27	PERFORMANCE INFO INC.	002128471	2016-05-12	EVENTS VIEW INC.	001927025
2016-04-27	TRINITY PROPERTIES (CALGARY EAST) INC.	002152601	2016-05-12	EXPRESS GRILL & BAR INC.	001845067
2016-04-27	1319341 ONTARIO INC.	001319341	2016-05-12	GBCL CLINIC INC.	000795197
2016-04-27	2360615 ONTARIO INC.	002360615	2016-05-12	JRJA HOLDINGS INC.	002199724
2016-04-28	1176455 ONTARIO INC.	001176455	2016-05-12	LINJO MASONRY LTD.	001000135
2016-04-29	ACT ACCOUNTING SOLUTIONS INC.	002489878	2016-05-12	MONKEYBAR INC.	002258980
2016-05-02	ELE CONSULTING LTD.	001301707	2016-05-12	M4 FINANCIAL INC.	002444868
2016-05-02	IDEAS IN MOTION INC.	002205425	2016-05-12	RHG GENERAL CONTRACTING INC.	002372390
2016-05-02	MAYWOOD TELECONSULT INC.	001248894	2016-05-12	RMD TECHNOLOGY ENTERPRISES INC.	002106537
2016-05-02	NADA & YOUSSEF CONSULTANTS INC.	002271306	2016-05-12	SAMR STAR TRANSPORT INC.	002139685
2016-05-04	2299617 ONTARIO LTD.	002299617	2016-05-12	THE STICK GUYS LTD.	002313301
2016-05-05	THE ANGEL'S ALTERNATIVE INCORPORATED	001457232	2016-05-12	TMX SELECT INC.	002252332
2016-05-06	TASTE OF AMBROSIA INCORPORATED	002159374	2016-05-12	WEST HUMBER RIVER ESTATES INC.	001869859
2016-05-09	AGENCY ONE PERSONNEL LIMITED	000457408	2016-05-12	WOLFE IRON & METAL LIMITED	000202559
2016-05-09	EXCITING PRODUCTS INC.	001654670	2016-05-12	1514472 ONTARIO INC.	001514472
2016-05-09	1437150 ONTARIO LIMITED	001437150	2016-05-12	1657639 ONTARIO INC.	001657639
2016-05-09	1722242 ONTARIO LTD.	001722242			
2016-05-09	1749798 ONTARIO INC.	001749798			
2016-05-09	1884861 ONTARIO INC.	001884861			
2016-05-09	1926838 ONTARIO INC.	001926838			
2016-05-09	664438 ONTARIO INC.	000664438			

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario	Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-12	1917900 ONTARIO INC.	001917900	2016-05-16	ELEAN INVESTMENTS INC.	000451274
2016-05-12	2114487 ONTARIO LTD.	002114487	2016-05-16	EVERYTHING GOES LTD.	001860277
2016-05-12	2145370 ONTARIO INC.	002145370	2016-05-16	F. BADDAR MEDICINE PROFESSIONAL CORPORATION	002313799
2016-05-12	2165854 ONTARIO INC.	002165854	2016-05-16	GATECREST INC.	001120528
2016-05-12	2167824 ONTARIO INC.	002167824	2016-05-16	HATFIELDS AND MCCOYS (CANADA) INC.	002301138
2016-05-12	2186754 ONTARIO LIMITED	002186754	2016-05-16	JADD PRODUCTIONS INC.	001460300
2016-05-12	2231282 ONTARIO LTD.	002231282	2016-05-16	JVM COIFFURES LIMITED	001627884
2016-05-12	2239309 ONTARIO INC.	002239309	2016-05-16	KIU LEE & ASSOCIATES INC.	001235719
2016-05-12	2276447 ONTARIO INC.	002276447	2016-05-16	LAIDLER ENTERPRISES LTD.	002237205
2016-05-12	2327684 ONTARIO LIMITED	002327684	2016-05-16	MIT SOLUTIONS INC.	001398122
2016-05-12	2506521 ONTARIO LTD.	002506521	2016-05-16	MMT SOFTWARE INC.	001292163
2016-05-12	627544 ONTARIO LTD.	000627544	2016-05-16	PROSPER LEGAL MANAGEMENT INC.	001479574
2016-05-12	72 HOURS PRODUCTIONS INC.	001788353	2016-05-16	RAITEX MECHANICAL INC.	001900990
2016-05-12	843855 ONTARIO LIMITED	000843855	2016-05-16	SAMI-CALBEN GP LIMITED	002201937
2016-05-13	ALIGNVEST PRIVATE DEBT LTD.	002356728	2016-05-16	SOEHNER LIFE INSURANCE AGENCY LTD.	000443903
2016-05-13	CANADA JING YUN FAMOUS CAKE INC.	002481941	2016-05-16	SOURCE-CLUB DIRECT INC.	000311703
2016-05-13	CHIC PLASTER MOULDINGS INC.	001779951	2016-05-16	TECHNAROLL PRO-ECO LTD.	001814231
2016-05-13	DI BIASE INVESTMENTS INC.	001388612	2016-05-16	TNT FILMS CORP.	002091050
2016-05-13	FORJ SECURITY INC.	002386968	2016-05-16	UVIZ IMPORT EXPORT INC.	000672327
2016-05-13	GOLDFARB MEDICINE PROFESSIONAL CORPORATION	002384480	2016-05-16	VANGUARD REAL ESTATE INVESTMENTS LTD.	000423679
2016-05-13	GRAVE-RAVE PRODUCTIONS INC.	000854158	2016-05-16	1181532 ONTARIO LTD.	001181532
2016-05-13	GREAT LAKES UPHOLSTERY INC.	001528482	2016-05-16	1189695 ONTARIO INC.	001189695
2016-05-13	KENMORE DEVELOPMENTS WATERLOO INC.	001729671	2016-05-16	1554937 ONTARIO INC.	001554937
2016-05-13	KENMORE HOMES (K-W) INC.	001163322	2016-05-16	1675221 ONTARIO INC.	001675221
2016-05-13	KWAN BROTHERS HOLDINGS LTD.	000512817	2016-05-16	1815306 ONTARIO LTD.	001815306
2016-05-13	LIMA FOOD SERVICE INC.	001549829	2016-05-16	1822750 ONTARIO LTD.	001822750
2016-05-13	MOTIVE MATTERS INC.	001289463	2016-05-16	2246703 ONTARIO INC.	002246703
2016-05-13	PARIS DOLLAR & DISCOUNT INC.	002155276	2016-05-16	2364466 ONTARIO INC.	002364466
2016-05-13	REANSBURY HOLDINGS INC.	001269013	2016-05-16	2379658 ONTARIO INC.	002379658
2016-05-13	ROSE CEDARGLEN INC.	001395895	2016-05-16	2455436 ONTARIO INC.	002455436
2016-05-13	S. KOO & SONS INVESTMENTS INC.	000422949	2016-05-16	997192 ONTARIO LTD.	000997192
2016-05-13	TECH DIGITAL INC.	002381607	2016-05-17	AVIMO CORPORATION	002317359
2016-05-13	TENACITY ENTERTAINMENT INC.	001766578	2016-05-17	BEER-MAGIC DEVICES LIMITED	000211378
2016-05-13	WALLACE & CO. INC.	002358852	2016-05-17	BLUE TROPIC HOLDINGS INC.	002106013
2016-05-13	1055143 ONTARIO LIMITED	001055143	2016-05-17	CAPITAL STUCCO & WALL SYSTEM INC.	002311829
2016-05-13	1416039 ONTARIO LTD.	001416039	2016-05-17	CELEBRATION SHOES LTD.	001072489
2016-05-13	1574232 ONTARIO LTD.	001574232	2016-05-17	CITI HOLDINGS INC.	002329900
2016-05-13	1581404 ONTARIO INC.	001581404	2016-05-17	CYCLICAL SPLIT NT CORP.	001593281
2016-05-13	1711468 ONTARIO INC.	001711468	2016-05-17	EMO FARM & DRAINAGE LTD.	000499118
2016-05-13	1747397 ONTARIO INC.	001747397	2016-05-17	FIRST CLASS EXPRESS LTD.	001625427
2016-05-13	1750177 ONTARIO INC.	001750177	2016-05-17	GALLIANT LOGISTICS INTERNATIONAL (CANADA) INC.	001632505
2016-05-13	1752304 ONTARIO INC.	001752304	2016-05-17	GMGM WATER STREET REALTY INC.	002051475
2016-05-13	2124147 ONTARIO LIMITED	002124147	2016-05-17	HB INCOME PROPERTIES ON GP INC.	002376900
2016-05-13	2176216 ONTARIO INC.	002176216	2016-05-17	HELLO PUBLICATION LTD.	002444499
2016-05-13	2200758 ONTARIO INC.	002200758	2016-05-17	HMS LTD.	001851647
2016-05-13	2251032 ONTARIO INC.	002251032	2016-05-17	MONAHAN TECHNICAL SERVICE & INVESTMENT LTD.	001013748
2016-05-13	2294439 ONTARIO INC.	002294439	2016-05-17	MONTROSE ENGINEERING SERVICES LIMITED	000414192
2016-05-13	2328543 ONTARIO INC.	002328543	2016-05-17	ON THE GO BISTRO LTD.	002308078
2016-05-13	2375302 ONTARIO INC.	002375302			
2016-05-13	701068 ONTARIO LTD.	000701068			
2016-05-13	792523 ONTARIO LIMITED	000792523			
2016-05-16	ARDELVE INC.	002248861			

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2016-05-17	PAT EDGEWORTH INC.	001300952
2016-05-17	R.J. CURRIE HOLDINGS LIMITED	000587102
2016-05-17	RAY-LIFTS INC.	001785059
2016-05-17	REAN GROUP INC.	002371486
2016-05-17	RED CAP INVESTMENTS LIMITED	000247856
2016-05-17	SKELDON BIKE CO. LTD.	002001479
2016-05-17	THE BURRITO SHACK LTD.	001445663
2016-05-17	1086216 ONTARIO INC.	001086216
2016-05-17	1164349 ONTARIO LIMITED	001164349
2016-05-17	1352872 ONTARIO LIMITED	001352872
2016-05-17	1366659 ONTARIO INC.	001366659
2016-05-17	1488566 ONTARIO INC.	001488566
2016-05-17	1649340 ONTARIO INC.	001649340
2016-05-17	1940873 ONTARIO INC.	001940873
2016-05-17	2051935 ONTARIO INC.	002051935
2016-05-17	2059545 ONTARIO LTD.	002059545
2016-05-17	2086607 ONTARIO INC.	002086607
2016-05-17	2245870 ONTARIO INC.	002245870
2016-05-17	2404838 ONTARIO LTD.	002404838
2016-05-17	275 COLBORNE ST. HOLDINGS INC.	001788152
2016-05-18	AIP COUNSELLING INC.	001855946
2016-05-18	BLUEWATER SOLAR INC.	002244870
2016-05-18	CASTLE SPECIALTY GROUP LTD.	001857347
2016-05-18	CONCESSIONS CANADA INC.	001895213
2016-05-18	ENVIRODYNE LIMITED	000749654
2016-05-18	F.A.I. DEVELOPMENTS LTD.	000676818
2016-05-18	GT REALTY INC.	000871004
2016-05-18	HAUTE COIFFURE BEAUTY STUDIO LIMITED	000691655
2016-05-18	INDEPENDENT MINING RESEARCH LTD.	001439967
2016-05-18	INTERIOR DRESSINGS BY JANELLE INC.	000769389
2016-05-18	JARYCH PRINCIPAL INVESTMENTS CORP.	002385661
2016-05-18	KUO CHEN TRADING INC.	001779931
2016-05-18	LDGW INVESTMENTS LIMITED	001275280
2016-05-18	LEMAC LIMITED	001718589
2016-05-18	LION SWORD SOLUTIONS INC.	001786987
2016-05-18	LONAMIS GROUP, LTD.	002304241
2016-05-18	MAEDON INC.	000385171
2016-05-18	MCF CONSTRUCTION INC.	002505454
2016-05-18	MILL STREET LG DEVELOPMENTS LIMITED	001503733
2016-05-18	MOONDOO CHINESE GARDEN INC.	001685608
2016-05-18	MYMEDIABIZ INC.	001542461
2016-05-18	NTN TRUCKING LTD.	002096525
2016-05-18	R. G. HUGET RESEARCH INC.	001491844
2016-05-18	R.J. (BOB) CASTLES T.V. & APPLIANCES LTD.	000593549
2016-05-18	SYSCONET INC.	001428584
2016-05-18	UNZIPPED ENTERTAINMENT LTD.	001598259
2016-05-18	1294681 ONTARIO INC.	001294681
2016-05-18	1313XPD ATLAM CORP.	002104299
2016-05-18	1558606 ONTARIO LTD.	001558606

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2016-05-18	1614155 ONTARIO INC.	001614155
2016-05-18	1625076 ONTARIO INC.	001625076
2016-05-18	1770473 ONTARIO INC.	001770473
2016-05-18	1829132 ONTARIO INC.	001829132
2016-05-18	1842213 ONTARIO LTD.	001842213
2016-05-18	1910858 ONTARIO INC.	001910858
2016-05-18	1921470 ONTARIO INC.	001921470
2016-05-18	2014952 ONTARIO INC.	002014952
2016-05-18	2108005 ONTARIO INC.	002108005
2016-05-18	2142550 ONTARIO INC.	002142550
2016-05-18	2162024 ONTARIO INC.	002162024
2016-05-18	2192652 ONTARIO INC.	002192652
2016-05-18	2227011 ONTARIO INC.	002227011
2016-05-18	2237454 ONTARIO INC.	002237454
2016-05-18	2248049 ONTARIO INC.	002248049
2016-05-18	2330563 ONTARIO LTD.	002330563
2016-05-18	2360179 ONTARIO INC.	002360179
2016-05-18	2429303 ONTARIO INCORPORATED	002429303
2016-05-18	371702 ONTARIO LIMITED	000371702
2016-05-18	556906 ONTARIO LIMITED	000556906
2016-05-18	775569 ONTARIO LTD.	000775569

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G304)

Cancellation of Certificate of Incorporation (Business Corporations Act) Annulation de certificat de constitution en personne morale (Loi sur les sociétés par actions)

NOTICE IS HEREBY GIVEN that by orders under subsection 241(4) of the Business Corporations Act, the certificates of incorporation set out hereunder have been cancelled and corporation(s) have been dissolved. The effective date of cancellation precedes the corporation listing.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 241(4) de la *Loi sur les sociétés par actions*, les certificats présentés ci-dessous ont été annulés et les sociétés ont été dissoutes. La dénomination sociale des sociétés concernées est précédée de la date de prise d'effet de l'annulation.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-24	CROWNSTONE HOMES LTD.	2142972
2016-05-24	DECO ROYAL INC.	2312215
2016-05-24	LET'S DECORATE LIMITED	7072792
2016-05-24	MR. SCIENCE PRODUCTIONS INC.	2495633
2016-05-24	PROFILE PROJECTS INC.	1292734

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-24	QIP MANAGEMENT INC.	2067964
2016-05-24	1468163 ONTARIO LIMITED	1468163
2016-05-24	1830054 ONTARIO INC.	1830054
2016-05-24	1909622 ONTARIO INC.	1909622
2016-05-24	2466942 ONTARIO INC.	2466942

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G305)

**Cancellation for Cause
(Business Corporations Act)
Annulation à juste titre
(Loi sur les sociétés par actions)**

NOTICE IS HEREBY GIVEN that by orders under section 240 of the *Business Corporations Act*, the certificates set out hereunder have been cancelled for cause and in the case of certificates of incorporation the corporations have been dissolved. The effective date of cancellation precedes the corporation listing.

AVIS EST DONNÉ PAR LA PRÉSENTE que, par des ordres donnés en vertu de l'article 240 de la *Loi sur les sociétés par actions*, les certificats indiqués ci-dessous ont été annulés à juste titre et, dans le cas des certificats de constitution, les sociétés ont été dissoutes. La dénomination sociale des sociétés concernées est précédée de la date de prise d'effet de l'annulation.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-24	BEMOCOG INCORPORATED	384499
2016-05-24	BRODERBUND (CANADA) LIMITED	1455463
2016-05-24	FUSION CONCEPTS INCORPORATED	1390482
2016-05-24	JIWON CONSTRUCTION INC.	2436785
2016-05-24	KENTISH GENTLEMAN HOLDINGS INC.	950997
2016-05-24	MRS. FIELDS COOKIES (CANADA) LTD.	587155
2016-05-24	RAILWAY CITY IMPORTERS INC.	2248687
2016-05-24	RENATE'S FASHION BOUTIQUE (NEWMARKET) INC.	861832
2016-05-24	RENATE'S FASHION BOUTIQUE INC.	703648
2016-05-24	ROBERT JENKINS & COMPANY (CANADA) LTD.	690938
2016-05-24	1592984 ONTARIO INC.	1592984
2016-05-24	2349155 ONTARIO INC.	2349155

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G306)

**Cancellation for Filing Default
(Corporations Act)
Annulation pour omission de se
conformer à une obligation de dépôt
(Loi sur les personnes morales)**

NOTICE IS HEREBY GIVEN that orders under Section 317(9) of the *Corporations Act* have been made cancelling the Letters Patent of the following corporations and declaring them to be dissolved. The date of the order of dissolution precedes the name of the corporation.

AVIS EST DONNÉ PAR LA PRÉSENTE que, les décrets émis en vertu de l'article 317 (9) de la *Loi sur les personnes morales* ont été émis pour annuler les lettres patentes des personnes morales suivantes et les déclarer dissoutes. La date du décret de la dissolution précède le nom de la personne morale.

Date	Name of Corporation Dénomination sociale de la société	Ontario Corporation Number Numéro de la société en Ontario
2016-05-24	WHITESAND COMMUNICATION GROUP	1126979

WILLIAM D. SNELL
Director, Ministry of Government Services
Directeur, Ministère des Services
gouvernementaux

(149-G307)

**Ministry of the Attorney General
Ministère du Procureur Général**

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 495-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

**\$78,540.00 IN CANADIAN CURRENCY, \$958 IN U.S. DOLLARS
AND \$2,660 IN CANADIAN CURRENCY (IN REM)**

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$61,700.00** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/claws_regs_060498_e.htm.

To obtain a claim form or if you have any inquiries regarding your entitlement to compensation, please contact CRIA toll free at 1-888-246-5359 or by e-mail to MAG_CriaVictims@ontario.ca or by Fax to 416-314-3714 or write to:

Civil Remedies for Illicit Activities Office (CRIA)
Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **495-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G308E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 495-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

78 540,00 \$ EN DEVICES CANADIENNES, 958 \$ EN DEVICES AMÉRICAINES ET 2 660 \$ EN DEVICES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **61 700,00 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

Pour obtenir une formule de demande ou des renseignements sur votre droit à une indemnité, veuillez communiquer avec le RCAI en composant le numéro sans frais 1 888 246-5359, par courriel à MAG_CriaVictims@ontario.ca, par télécopieur au 416 314-3714 ou en écrivant à l'adresse suivante:

Bureau du recours civil à l'égard d'activités illicites (RCAI)
Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **495-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à 17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G308F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 496-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$10,000 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$7,617.04** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

To obtain a claim form or if you have any inquiries regarding your entitlement to compensation, please contact CRIA toll free at 1-888-246-5359 or by e-mail to MAG_CriaVictims@ontario.ca or by Fax to 416-314-3714 or write to:

Civil Remedies for Illicit Activities Office (CRIA)
Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **496-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G309E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 496-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

10 000 \$ EN DEVICES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **7 617, 04 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

Pour obtenir une formule de demande ou des renseignements sur votre droit à une indemnité, veuillez communiquer avec le RCAI en composant le numéro sans frais 1 888 246-5359, par courriel à MAG_CriaVictims@ontario.ca, par télécopieur au 416 314-3714 ou en écrivant à l'adresse suivante:

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Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **496-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à 17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G309F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 497-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$23,380.00 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$23,380.00** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

To obtain a claim form or if you have any inquiries regarding your entitlement to compensation, please contact CRIA toll free at 1-888-246-5359 or by e-mail to MAG_CriaVictims@ontario.ca or by Fax to 416-314-3714 or write to:

Civil Remedies for Illicit Activities Office (CRIA)
Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **497-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible

for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G310E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 497-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

23 380,00 \$ EN DEVICES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **23 380, 00 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

Pour obtenir une formule de demande ou des renseignements sur votre droit à une indemnité, veuillez communiquer avec le RCAI en composant le numéro sans frais 1 888 246-5359, par courriel à MAG_CriaVictims@ontario.ca, par télécopieur au 416 314-3714 ou en écrivant à l'adresse suivante:

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Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **497-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à 17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G310F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 498-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$23,115.00 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$16,305.80** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

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Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **498-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G311E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 498-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

23 115,00 \$ EN DEVICES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **16 305, 80 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

Pour obtenir une formule de demande ou des renseignements sur votre droit à une indemnité, veuillez communiquer avec le RCAI en composant le numéro sans frais 1 888 246-5359, par courriel à MAG_CriaVictims@ontario.ca, par télécopieur au 416 314-3714 ou en écrivant à l'adresse suivante:

Bureau du recours civil à l'égard d'activités illicites (RCAI)
Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **498-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à 17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G311F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 499-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$56,190 CANADIAN CURRENCY, \$665 U.S. CURRENCY AND \$50,000 WON (SOUTH KOREAN CURRENCY) (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$46,487.61** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

To obtain a claim form or if you have any inquiries regarding your entitlement to compensation, please contact CRIA toll free at 1-888-246-5359 or by e-mail to MAG_CriaVictims@ontario.ca or by Fax to 416-314-3714 or write to:

Civil Remedies for Illicit Activities Office (CRIA)
Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **499-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G312E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)**Avis 499-16 publié en application du Règlement de l'Ontario 498/06****LE PROCUREUR GÉNÉRAL DE L'ONTARIO****- et -****56 190 \$ EN DEVICES CANADIENNES, 665 \$ EN DEVICES AMÉRICAINES ET 50 000 \$ EN DEVICES SUD-CORÉENNES (WON) (IN REM)**

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **46 487, 61 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

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Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **499-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à 17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G312F)

Civil Remedies for Illicit Activities Office (CRIA)**Statutory Notice 500-16 made under Ontario Regulation 498/06****ATTORNEY GENERAL OF ONTARIO****- and -****\$37,465.00 IN CANADIAN CURRENCY (IN REM)**

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$33,818.70** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

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Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

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You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G313E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)**Avis 500-16 publié en application du Règlement de l'Ontario 498/06****LE PROCUREUR GÉNÉRAL DE L'ONTARIO****- et -****37 465,00 \$ EN DEVICES CANADIENNES (IN REM)**

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **33 818, 70 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

Pour obtenir une formule de demande ou des renseignements sur votre droit à une indemnité, veuillez communiquer avec le RCAI en composant le numéro sans frais 1 888 246-5359, par courriel à MAG_CriaVictims@ontario.ca, par télécopieur au 416 314-3714 ou en écrivant à l'adresse suivante:

Bureau du recours civil à l'égard d'activités illicites (RCAI)
Ministère du Procureur général
77, rue Wellesley Ouest, C.P. 555
Toronto (Ontario) CANADA M7A 1N3

Toutes les demandes dûment remplies doivent faire référence à l'avis **500-16**. Elles doivent parvenir au RCAI au plus tard le **12 septembre 2016**, à

17 h, faute de quoi elles ne seront pas examinées. Les demandes dûment remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G313F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 501-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$212,170 IN CANADIAN CURRENCY AND 1 KILOGRAM GOLD BAR (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$162,293.24** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

To obtain a claim form or if you have any inquiries regarding your entitlement to compensation, please contact CRIA toll free at 1-888-246-5359 or by e-mail to MAG_CriaVictims@ontario.ca or by Fax to 416-314-3714 or write to:

Civil Remedies for Illicit Activities Office (CRIA)
Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **501-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G314E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 501-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

212 170 \$ EN DEVICES CANADIENNES ET UN LINGOT D'OR D'UN KILOGRAMME (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **162 293,24 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

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(149-G314F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 502-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$69,980 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$70,398.58** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

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Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **502-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G315E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 502-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

69 980 \$ EN DEVISES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **70 398,58 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

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(149-G315F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 503-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$104,877 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$111,788.39** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

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Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **503-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G316E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)**Avis 503-16 publié en application du Règlement de l'Ontario 498/06****LE PROCUREUR GÉNÉRAL DE L'ONTARIO****- et -****104 877 \$ EN DEVICES CANADIENNES (IN REM)**

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **111 788,39 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

Toutes les demandes doivent être conformes à l'article 6 du Règlement de l'Ontario 498/06; sinon, elles seront refusées. On peut consulter le Règlement 498/06 à l'adresse : http://www.e-laws.gov.on.ca/html/regs/french/elaws_regs_060498_f.htm.

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Toronto (Ontario) CANADA M7A 1N3

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Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G316F)

Civil Remedies for Illicit Activities Office (CRIA)**Statutory Notice 504-16 made under Ontario Regulation 498/06****ATTORNEY GENERAL OF ONTARIO****- and -****\$65,660.00 IN CANADIAN CURRENCY (IN REM)**

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$57,488.92** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

The Crown, a municipal corporation or a public body that is a member of one of the classes of public bodies prescribed in the regulation that

suffered pecuniary losses as a result of the unlawful activity that are expenses incurred in remedying the effects of the unlawful activity are also entitled to make a claim for compensation.

All claims must comply with section 6 of Ontario Regulation 498/06 or they will be denied. Regulation 498/06 may be found at: http://www.e-laws.gov.on.ca/html/regs/english/elaws_regs_060498_e.htm.

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Ministry of the Attorney General
77 Wellesley Street West, P.O. Box 555
Toronto, ON, CANADA M7A 1N3

All completed claims must refer to Notice **504-16** and be received by CRIA no later than 5:00:00 pm on **September 12, 2016** or they will not be considered. Completed claims may be submitted either in writing to the above address or electronically to the above e-mail account or via fax.

You may not be eligible for compensation if you took part in the unlawful activity giving rise to the forfeiture proceeding. Even if you are eligible for compensation, your claim may be denied if you are unable to provide proof of your claim.

(149-G317E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)**Avis 504-16 publié en application du Règlement de l'Ontario 498/06****LE PROCUREUR GÉNÉRAL DE L'ONTARIO****- et -****65 660,00 \$ EN DEVICES CANADIENNES (IN REM)**

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **57 488,92 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

La Couronne, une municipalité ou un organisme public faisant partie de l'une des catégories d'organismes publics précisées dans le Règlement, et ayant subi des pertes pécuniaires par suite de l'activité illégale qui constituent des frais engagés pour remédier aux effets de cette activité, ont aussi le droit de déposer une demande d'indemnisation.

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remplies peuvent être présentées par écrit à l'adresse ci-dessus ou par voie électronique à l'adresse de courriel ci-dessus ou encore par télécopieur.

Vous pourriez ne pas être admissible à une indemnité si vous avez participé ou contribué à l'activité illégale donnant lieu à l'instance. Même si vous êtes admissible à une indemnité, votre demande pourra être refusée si vous n'êtes pas en mesure de la justifier.

(149-G317F)

Civil Remedies for Illicit Activities Office (CRIA)

Statutory Notice 505-16 made under Ontario Regulation 498/06

ATTORNEY GENERAL OF ONTARIO

- and -

\$10,375 IN CANADIAN CURRENCY (IN REM)

The above captioned civil forfeiture proceeding commenced under the Civil Remedies Act has resulted in the sum of **\$9,371.00** being deposited into a special purpose account.

All individuals or other persons who have suffered pecuniary or non-pecuniary losses (money or non money damages) as a result of the unlawful activity that was the subject of the forfeiture proceeding are entitled to make a claim for compensation.

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(149-G318E)

Bureau du recours civil à l'égard d'activités illicites (RCAI)

Avis 505-16 publié en application du Règlement de l'Ontario 498/06

LE PROCUREUR GÉNÉRAL DE L'ONTARIO

- et -

10 375 \$ EN DEVICES CANADIENNES (IN REM)

L'instance civile de confiscation susmentionnée, introduite en vertu de la Loi sur les recours civils, a entraîné le dépôt de la somme de **9 371,00 \$** dans un compte spécial.

Les particuliers ou autres personnes qui ont subi des pertes pécuniaires ou non pécuniaires (dommages pécuniaires ou autres), par suite de l'activité illégale qui a donné lieu à l'introduction de la présente instance, ont le droit de présenter une demande d'indemnisation.

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(149-G318F)

2016 Agreement Respecting Multi-Jurisdictional Pension Plans

The signatories of this Agreement are as follows:

The governments of

BRITISH COLUMBIA, herein acting and represented by the Minister of Finance;

NOVA SCOTIA, herein acting and represented by the Minister of Finance and Treasury Board;

ONTARIO, herein acting and represented by the Minister of Finance;

QUEBEC, herein acting and represented by the Minister of Finance and the Minister responsible for Canadian Relations and the Canadian Francophonie; and

SASKATCHEWAN, herein acting and represented by the Minister of Justice and Attorney General.

RECITALS

I. Each signatory to this Agreement represents a legislative jurisdiction in Canada and is authorized by the laws of the signatory's jurisdiction to sign this Agreement.

II. A pension plan may be subject to the pension legislation of more than one jurisdiction and may be subject to the supervision of more than one jurisdiction's pension supervisory authority, by reason of the nature or place of the plan members' residence or employment or the nature of the business, work or undertaking of the members' employer.

III. Pension plans that are subject to the pension legislation of more than one jurisdiction play a significant role in providing retirement income to many Canadians. To establish an efficient and transparent regulatory environment for such plans, the parties to this Agreement deem it desirable to specify the rules that apply to such plans and allow, to the extent provided for in this Agreement, a single pension supervisory authority to exercise with respect to any such pension plan all of the supervisory and regulatory powers to which such plan is subject.

IV. The laws of the jurisdictions whose governments are party to this Agreement allow for the incorporation of rules for pension plans enacted by Canadian legislative jurisdictions or as otherwise set out in this Agreement, as well as the reciprocal application of legislative provisions and administrative powers by the pension supervisory authorities concerned.

V. Therefore, the parties to this Agreement agree as follows:

PART I GENERAL PROVISIONS

SECTION 1. DEFINITIONS & SCHEDULES

Definitions

1. (1) For the purposes of this Agreement, unless the context indicates a different meaning:

"active member" means, in relation to a pension plan, a person who:

- (a) is accruing benefits under the plan; or
- (b) is no longer accruing benefits under the plan, but who is deemed by the terms of the plan or the pension legislation that would apply to the person if this Agreement did not exist to have the same status as an active member of the plan as a person determined under clause (a); ("participant actif")

"pension legislation" means, in relation to a jurisdiction, the legislation identified in Schedule A in respect of that jurisdiction and any subordinate legislation made under that legislation, all as amended or substituted from time to time; ("loi sur les régimes de retraite")

"pension plan" means, in respect of a jurisdiction, any plan that is subject to the jurisdiction's pension legislation; and ("régime de retraite")

"pension supervisory authority" means the government ministry, department or agency of a jurisdiction that has supervisory or regulatory powers with respect to pension plans under the pension legislation of the jurisdiction. ("organisme de surveillance")

Schedules

(2) The following attached Schedules form part of this Agreement:

- (a) Schedule A – Pension Legislation; and
- (b) Schedule B – Matters Covered by Incorporated Legislative Provisions.

SECTION 2. APPLICATION

General application

2. (1) Subject to subsection (2) and section 26, this Agreement applies to any pension plan that would, if this Agreement and any other agreement respecting the supervision of pension plans did not exist, be subject to registration with a pension supervisory authority under the pension legislation of more than one jurisdiction that is subject to this Agreement.

Restriction

(2) This Agreement does not apply to a pension plan if the pension supervisory authority that would be designated as the major authority for the plan under this Agreement is not subject to this Agreement.

Plan provision not effective

(3) This Agreement applies in respect of a pension plan despite any conflicting provision in any document that creates or supports the pension plan.

PART II MAJOR AUTHORITY

SECTION 3.**DETERMINATION OF THE MAJOR AUTHORITY****One major authority**

3. (1) One pension supervisory authority having jurisdiction over a pension plan shall be the major authority for the plan.

Plurality of active members

(2) Except as provided in sections 5 and 26, the major authority for a pension plan shall be the pension supervisory authority of the jurisdiction with the plurality of active members of the plan, as determined in accordance with subsection (3) and considering only those jurisdictions whose pension legislation would, if this Agreement and any other agreement respecting the supervision of pension plans did not exist, require the plan to be registered with the pension supervisory authority of that jurisdiction.

Determination of plurality

(3) The jurisdiction that, among those referred to in subsection (2), has the plurality of active members of a pension plan shall be determined using the most recent periodic information return that has been filed with a pension supervisory authority in relation to the plan's fiscal year end, or if an application to register a new pension plan is received by a pension supervisory authority, determined using the information set out in the application, and on the following basis:

- (a) in respect of a provincial jurisdiction, the number of active members of the plan who are employed in that provincial jurisdiction and who would be subject to that jurisdiction's pension legislation if this Agreement and any other agreement respecting the supervision of pension plans did not exist; and
- (b) in respect of the federal jurisdiction, the number of active members of the plan who are employed in "included employment" within the meaning of that jurisdiction's pension legislation, where the plan is subject to that jurisdiction's pension legislation.

Equal number of active members

(4) Where the major authority for a pension plan cannot be determined by applying subsections (2) and (3) because two or more jurisdictions have authority over an equal number, greater than zero, of active members of the plan, the major authority for the plan shall be, of those jurisdictions, the authority whose main office is in closest proximity to the main office of the administrator of the plan. For the purposes of this subsection:

- (a) the main office of a pension supervisory authority is the office from which the authority conducts most of its supervisory activities; and
- (b) the main office of the pension plan administrator is the office from which the plan administrator described in the text of the pension plan conducts most of the plan's administration.

Status as major authority

(5) A pension supervisory authority that becomes the major authority for a pension plan in accordance with this Agreement shall remain the major authority for the plan until the authority loses its status as major authority in accordance with this Agreement.

Minor authorities

(6) Once a pension supervisory authority becomes the major authority for a pension plan, any other pension supervisory authority to which this Agreement extends and that has supervisory or regulatory powers with respect to the plan becomes a minor authority for the plan.

New pension plan registration

(7) Where a pension supervisory authority receives an application to register a pension plan, that authority shall determine whether it is the major authority for the plan within the meaning of this Agreement, and if necessary and as soon as possible thereafter, that authority shall notify the plan administrator as to the relevant authority with which the plan should or may be registered and shall notify the relevant authority about the plan to be registered.

SECTION 4.**ROLE OF THE MAJOR AUTHORITY****Interpretation**

4. (1) For the purposes of this section:

- (a) a decision includes an order, direction, approval or, if specific recourse is provided, a proposal to make such a decision; and
- (b) recourse includes the right to request a hearing, review, reconsideration or appeal.

Role of major authority

(2) The major authority for a pension plan shall:

- (a) supervise and regulate the plan in accordance with this Agreement, and on behalf of each of the minor authorities for the plan as required by this Agreement;
- (b) subject to subsection (3) and section 9, exercise, with respect to the plan and as required by this Agreement, the functions and powers necessary to carry out this Agreement conferred on the minor authority by the pension legislation of the minor authority's jurisdiction;
- (c) apply and enforce any rules specified in this Agreement that are not part of the pension legislation of a jurisdiction; and

- (d) determine any matter or question related to the application of this Agreement to the plan in accordance with this Agreement and the procedural provisions of the pension legislation of the major authority's jurisdiction.

Exceptions

(3) Despite clause (b) of subsection (2):

- (a) where the major authority for a pension plan and a minor authority for the plan agree that a particular function or power conferred by the pension legislation of the minor authority's jurisdiction shall be exercised in respect of the plan by the minor authority, only such minor authority may exercise such function or power in respect of the plan;
- (b) where the major authority for a pension plan and a minor authority for the plan agree that a particular decision concerning the application of provisions of the pension legislation of the minor authority's jurisdiction shall be made in respect of the plan by the minor authority, only such minor authority may make such decision in respect of the plan; and
- (c) where pension legislation confers on a pension supervisory authority the power to order or otherwise require the splitting of the assets and liabilities of a pension plan, only such authority may make a decision concerning the exercise of that power with respect to the liabilities of a plan that are subject to such pension legislation and the assets of the plan related to the funding of those liabilities.

Decisions and recourse

(4) Any decision that may be made by the major authority for a pension plan that applies the provisions of the pension legislation of a minor authority's jurisdiction as described in clause (b) of subsection (1) of section 6 is subject to the following rules:

- (a) the decision shall be made under the procedural provisions of the pension legislation of the major authority's jurisdiction that would have applied if the matter had arisen under that legislation;
- (b) the decision shall be deemed to have been made by the minor authority under the procedural provisions of the pension legislation of the minor authority's jurisdiction that would have applied if the minor authority had made the decision;
- (c) when the decision is issued by the major authority, it shall include notice to any person receiving the decision as to:
 - (i) the provisions of the pension legislation of the minor authority's jurisdiction that were applied in formulating the decision that is made;
 - (ii) the recourse provided, if any, from the decision under the pension legislation of the minor authority's jurisdiction, including the body before whom such recourse may be exercised;
 - (iii) the time limit under the pension legislation of the minor authority's jurisdiction for exercising such recourse; and
 - (iv) where the pension legislation of the minor authority's jurisdiction does not provide for recourse from the decision, any recourse from the decision provided under any other legislation of that jurisdiction, including the body before whom such recourse may be exercised and the time limit for exercising such recourse; and
- (d) the right to recourse from the decision shall be determined under the pension legislation or other legislation of the minor authority's jurisdiction as though the decision had been made under the procedural provisions of that legislation.

Continued role of major authority

(5) Exercise of a recourse from a decision referred to in this section does not have the effect of preventing or releasing the major authority from continuing to fulfill its responsibilities with respect to the pension plan as set out in subsection (2).

Enforcement of decisions

(6) The major authority shall enforce any decision referred to in this section once that decision is no longer open to any further recourse, as well as any decision resulting from such recourse that is no longer open to any further recourse.

Communication with major authority

(7) A person shall be entitled to communicate with the major authority for a pension plan in the same manner that the person would be entitled to communicate with a pension supervisory authority under the legislation that would apply to the person if this Agreement did not exist.

Representative

(8) Where a person having any rights or benefits under a pension plan has designated another person or an association that represents people with rights or benefits under the plan to act on his or her behalf with respect to the major authority for the plan, such authority shall, to the extent permitted by law, communicate with that other person or association and, upon request, provide that other person or association with the information and documents to which the person is entitled.

SECTION 5.

LOSS OF MAJOR AUTHORITY STATUS

Loss of major authority status

5. (1) The major authority for a pension plan shall lose its status in that regard on the date described in subsection (2) where, according to the most recent periodic information return that has been filed with the major authority in relation to the plan's fiscal year end, the number of active members of the plan employed in relation to the major authority's jurisdiction, as determined under subsection (3) of section 3 as of the plan's fiscal year end, is:

- (a) for the third consecutive fiscal year, less than the number of active members who were employed in relation to any other jurisdiction or jurisdictions;
- (b) less than 75% of the number of active members who were employed in relation to any other jurisdiction; or
- (c) equal to zero and there are active members of the plan employed in relation to any other jurisdiction.

Date of loss of major authority status

(2) The major authority for a pension plan loses its status in that regard:

- (a) in the case provided for in clause (a) or (b) of subsection (1), five days prior to the end of the first plan fiscal year that begins after the date on which the major authority received the information referred to in the relevant clause; and
- (b) in the case provided for in clause (c) of subsection (1), upon the later of the fifth day before the end of the current plan fiscal year during which the major authority received the information referred to in that clause or of the expiry of the period of six months beginning on the date the major authority received the information.

New major authority

(3) When the major authority for a pension plan loses its status in that regard in accordance with subsection (2), the pension supervisory authority for the jurisdiction having, as determined in accordance with subsection (1), the plurality of active members of the plan becomes the plan's new major authority if that new major authority is subject to this Agreement.

Equal number of active members

(4) Where the new major authority for a pension plan cannot be determined in accordance with subsection (3) because two or more jurisdictions have authority over an equal number, greater than zero, of active members of the plan, the major authority for the plan shall be, of those jurisdictions, the authority whose main office is in closest proximity to the main office of the administrator of the plan. For the purposes of this subsection:

- (a) the main office of a pension supervisory authority is the office from which the authority conducts most of its supervisory activities; and
- (b) the main office of the pension plan administrator is the office from which the plan administrator described in the text of the pension plan conducts most of the plan's administration.

Transitional rules

(5) Where the major authority for a pension plan loses its status in that regard in accordance with this section:

- (a) all matters related to the plan that are pending before the major authority on the day preceding its loss of status as major authority shall be continued before that authority;
- (b) all matters related to the plan that concern a decision, order, direction or approval proposed or made by the major authority and pending before any administrative body or court on the day preceding the loss of the major authority's status as major authority shall be continued before such body or court;
- (c) for every matter in respect of which the major authority referred to in clause (a) or the administrative body or court referred to in clause (b) has proposed or made a decision, order, direction or approval to which the pension legislation or other legislation applying on the day preceding the replacement of the major authority provides a right of recourse:
 - (i) such right shall be maintained so long as the period provided for exercising that right has not expired; and
 - (ii) such recourse may be brought before the administrative body or court provided for by the legislation giving entitlement thereto;
- (d) for any matter related to the plan not described in clauses (a) to (c) that occurred while the major authority was the major authority for the plan and that related to the provisions of the pension legislation of the major authority's jurisdiction in respect of a matter referred to in Schedule B:
 - (i) the major authority may, even after it loses its status in that regard for the plan, conduct an examination, investigation or inquiry into the matter in accordance with the pension legislation of the major authority's jurisdiction to determine whether compliance with that legislation was met, and in such case, the matter shall remain subject to that major authority; and
 - (ii) where the matter constitutes an offence under the pension legislation of the major authority's jurisdiction, the offence may be prosecuted by the competent authority in that jurisdiction, and in such case, the matter shall remain subject to that major authority; and
- (e) all matters referred to in clauses (a) to (d) shall remain subject to the pension legislation or other legislation that, under this Agreement, applied to such matters on the day preceding the loss of the major authority's status as major authority.

Notice by major authority

(6) Where the major authority for a pension plan receives from the administrator of the plan the information described in clauses (a), (b) or (c) of subsection (1), it shall:

- (a) as soon as possible after receipt of the information, notify the pension plan administrator and each minor authority for the plan of the date on which, pursuant to subsection (2), it will lose its status as major authority for the plan and, if applicable, the pension supervisory authority that shall become the new major authority for the plan; and
- (b) as soon as possible after the plan's new major authority assumes its functions, provide to such new major authority all relevant records, documents or other information that it has concerning the plan.

Notice by new major authority

(7) The pension supervisory authority that replaces another authority as major authority for a pension plan shall, as soon as possible after assuming its functions, inform the pension plan administrator and each of the plan's minor authorities of the date on which it assumed the functions of major authority.

Notice by plan administrator

(8) The administrator of a pension plan that receives from the plan's major authority notice of the information provided for in clause (a) of subsection (6) or in subsection (7) shall:

- (a) in respect of the information provided for in clause (a) of subsection (6), transmit such information to each employer that is party to the plan and any collective bargaining agent that represents any person who has rights or benefits under the plan within 90 days after such notice; and
- (b) in respect of the information provided for in subsection (7), transmit such information to each employer that is party to the plan and any person who has rights or benefits under the plan who is entitled to receive an annual statement of the person's benefits, no later than the expiry of the period for providing such persons with their next annual statements of benefits.

PART III APPLICABLE LAW

SECTION 6. APPLICABLE LEGISLATION **Applicable pension legislation**

6. (1) While a pension supervisory authority is the major authority for a pension plan in accordance with this Agreement:

- (a) the provisions of the pension legislation of the major authority's jurisdiction in respect of matters referred to in Schedule B apply to the plan instead of those of the corresponding provisions of the pension legislation of any minor authority's jurisdiction that would apply to the plan if this Agreement did not exist; and
- (b) subject to the provisions of this Agreement, the provisions of the pension legislation of each jurisdiction that are applicable to the plan under the terms of such legislation apply to the plan in respect of matters not referred to in Schedule B.

Funding rule exceptions

(2) Despite clause (a) of subsection (1):

- (a) where the pension legislation of a minor authority's jurisdiction would, if this Agreement did not exist, require the funding of a benefit provided in relation to a pension plan with respect to persons having rights under the plan who are subject to that legislation:
 - (i) subject to subclause (ii), funding shall be required in respect of that benefit with respect to those persons, even if funding for that benefit would not be required under the pension legislation of the major authority's jurisdiction; and
 - (ii) funding of the benefit described in subclause (i) shall be required in a manner consistent with, and to the extent determined by, the requirements under the pension legislation of the major authority's jurisdiction applicable to the funding of other benefits that are provided in relation to the plan and that are required to be funded in relation to the plan under that legislation;
- (b) where the pension legislation of a minor authority's jurisdiction would require, for the purposes of this clause, that an additional liability be established and funded in relation to a pension plan with respect to persons having rights under the plan who are subject to that legislation:
 - (i) subject to subclause (ii), such liability shall be required to be established and funded, even if such liability would not be required to be established, and such funding would not be required, under the pension legislation of the major authority's jurisdiction; and
 - (ii) funding of the liability described in subclause (i) shall be required in a manner consistent with, and to the extent determined by, the requirements under the pension legislation of the major authority's jurisdiction applicable to the funding of benefits that are provided in relation to the plan and that are required to be funded in relation to the plan under that legislation; and
- (c) subject to subsection (4), when a pension supervisory authority becomes the major authority for a pension plan in accordance with this Agreement, if the funding of any benefit provided under the plan has been based on actuarial valuation reports filed in respect of the plan with a pension supervisory authority, the funding of those benefits shall continue to be subject to the pension legislation that applied immediately before the major authority assumed its functions in respect of the plan until such time as a new actuarial valuation report is due to be filed in respect of the plan with the major authority in accordance with the pension legislation of the major authority's jurisdiction.

Definitions

(3) For the purposes of subsection (4):

"alternative funding arrangement" means a fund or financial instrument that is described in the pension legislation of a jurisdiction and is permitted under that legislation to supplement, support or otherwise satisfy the funding requirements for a pension plan under that legislation, where in the absence of such fund or financial instrument additional contributions would be required to be made to the pension fund of the plan in order to satisfy the funding requirements for the plan under that legislation; ("instrument financier")

"new major authority" means a pension supervisory authority that becomes the major authority for a pension plan in accordance with this Agreement; and

"prior authority" means a pension supervisory authority with which a pension plan is registered immediately before a pension supervisory authority becomes the major authority for the plan in accordance with this Agreement.

Alternative funding arrangement exceptions

(4) Despite clause (a) of subsection (1), when a pension supervisory authority becomes the new major authority for a pension plan, if the pension legislation of the prior authority's jurisdiction permitted the use of an alternate funding arrangement, but the pension legislation of the new major authority's jurisdiction does not permit the use of that alternate funding arrangement, then:

- (a) if, no later than thirty-five days before the new major authority becomes the major authority for the plan, the administrator of the plan provides notice to both the new major authority and the prior authority that it intends to file an actuarial valuation report with the new major authority with a valuation date that coincides with the fiscal year end of the plan that immediately follows the new major authority becoming the major authority for the plan, then the following rules shall apply with respect to the funding of the plan:
 - (i) the alternative funding arrangement may continue to be used until thirty days after the valuation report is due to be filed with the new major authority;

- (ii) no later than thirty days after the valuation report is due to be filed with the new major authority, an amount equal to the lesser of the value of the alternative funding arrangement or the amount required to make the plan fully funded on a solvency basis shall be deposited into the pension fund of the plan by an employer that is party to the plan; and
- (iii) if the amount described in subclause (ii) has not been deposited by an employer into the pension fund of the plan within the thirty day timeframe described in that subclause, an amount equal to the full value of the alternative funding arrangement shall be immediately deposited into the pension fund of the plan by an employer that is party to the plan; and
- (b) if the administrator of the plan does not provide the notice described in clause (a), then the following rules shall apply with respect to the funding of the plan:
 - (i) no later than thirty days before the new major authority becomes the major authority for the plan, an amount equal to the lesser of the value of the alternative funding arrangement or the amount required to make the plan fully funded on a solvency basis shall be deposited into the pension fund of the plan by an employer that is party to the plan; and
 - (ii) until the time a new actuarial valuation report described in clause (c) of subsection (2) is filed with the new major authority respecting the plan, an amount equal to the lesser of the value of any subsequent alternative funding arrangement that would have been required to have been obtained in relation to the plan under the pension legislation of the prior authority's jurisdiction, or the amount that would be required to make the plan fully funded on a solvency basis, shall be deposited into the pension fund of the plan by an employer that is party to the plan instead of obtaining the subsequent alternative funding arrangement, at or before the time the alternative funding arrangement would have been required to have been obtained in relation to the plan under the pension legislation of the prior authority's jurisdiction and in accordance with the last actuarial valuation report that had been filed with the prior authority in respect of the plan.

SECTION 7.

DETERMINATION OF BENEFITS BY FINAL LOCATION

Deemed applicability of pension legislation

7. For the purposes of determining the benefits accrued by a person under a pension plan, the person's entire benefit accrual shall be deemed to have been subject to the pension legislation that applied to the person:

- (a) at the time the person's benefits were determined, if the person was still accruing benefits under the plan at that time; or
- (b) at the time the person ceased accruing benefits under the plan, if the person was no longer accruing benefits under the plan at the time the person's benefits were determined.

SECTION 8.

PENSION PLAN INVESTMENTS

Deadline for compliance

8. Despite any other provision of this Agreement, any investment by a pension plan that is held on the date a pension supervisory authority becomes the major authority for the plan and that, although it complies with the pension legislation that applied to the plan on the day preceding that date, does not comply with the pension legislation that applies to the plan's investments from that date, shall be brought into compliance with the latter legislation within five years from that date.

SECTION 9.

PENSION BENEFITS GUARANTEE FUND

Pension benefits guarantee fund

9. Subject to sections 10 to 17, this Agreement shall not affect the application or administration of the Pension Benefits Guarantee Fund set out under the pension legislation of Ontario or any similar fund established under any other pension legislation.

PART IV

PENSION PLAN ASSET ALLOCATION INTO JURISDICTIONAL PORTIONS

SECTION 10.

APPLICABLE SITUATIONS

Applicable Situations

10. The assets of a pension plan shall be allocated into portions in accordance with this Part when:

- (a) the plan is amended so that part of the liability of the plan to pay benefits or other amounts to persons so entitled under the plan is transferred to a different pension plan, and where, as part and in consideration of that transfer of liability, part of the assets of the plan are transferred to the different plan;
- (b) a pension supervisory authority orders or otherwise requires the splitting of the assets and liabilities of the plan, as described in clause (c) of subsection (3) of section 4;
- (c) the plan has more than one participating employer and an employer withdraws from the plan, and pension legislation requires that the rights and benefits accrued under the plan be divided into groups, one of which consists of the rights and benefits of persons affected by the withdrawal, and that those persons may elect to have their rights and benefits under the plan be paid forthwith;
- (d) the plan is being wound up in part;
- (e) the plan is being fully wound up; or
- (f) a situation not described in clauses (a) to (e) occurs and assets of the plan related to a jurisdiction are to be paid to an employer that participates in the plan in accordance with the pension legislation of that jurisdiction.

SECTION 11.**ALLOCATION OF ASSETS****Allocation into portions**

11. (1) For the purposes of this Part, the assets of a pension plan shall be allocated into portions as of the date of allocation, each portion being related to the liability for benefits and other amounts accrued under the plan, and any additional liability referred to in clause (b) of subsection (2) of section 6 respecting the plan, that is subject to a jurisdiction's pension legislation, as determined in accordance with this section.

Standard allocation methodology

(2) Subject to section 12, the portion of a pension plan's assets that is subject to a jurisdiction's pension legislation as of the date of allocation shall be equal to the sum of the amounts referred to in section 13 as of the date of allocation, determined with respect to the benefits and other amounts described in section 13 that are subject to that jurisdiction's pension legislation and applying the requirements of sections 14 to 16.

Other allocation methodology

(3) The major authority for a pension plan may permit the assets of the plan to be allocated into the portions described in subsection (1) in a manner other than that required by subsection (2) or section 12 if:

- (a) the allocation of the plan's assets is made in relation to any situation described in section 10 other than the full wind up of the plan and a Fellow of the Canadian Institute of Actuaries certifies that:
 - (i) the liabilities of the plan that are related to the plan assets to be allocated into the portions described in subsection (2) do not exceed those assets on either a solvency basis or a going concern basis; and
 - (ii) the allocation of the assets of the plan described in subclause (i) will not differ materially from an allocation of those assets conducted in accordance with subsection (2); or
- (b) the allocation of the plan's assets is made in relation to a situation described in clause (d) of section 10, no pension legislation that applies to the plan assets to be allocated into the portions described in subsection (2) requires the distribution of any plan assets related to the wound up part of the plan that remain after all liabilities related to the wound up part of the plan have been settled and a Fellow of the Canadian Institute of Actuaries certifies that the liabilities of the plan related to the wound up part of the plan do not exceed the plan assets related to the wound up part of the plan on either a solvency basis or a going concern basis immediately before the partial wind up of the plan.

SECTION 12.**PLAN WITH MORE THAN ONE PARTICIPATING EMPLOYER****Plan With More Than One Participating Employer**

12. (1) This section applies to a pension plan that has more than one participating employer and, in accordance with the pension legislation of the major authority's jurisdiction:

- (a) the following are determined and accounted for separately in respect of an employer that participates in the plan, as if a separate pension plan was established within the plan in respect of that employer:
 - (i) the assets and liabilities of the plan;
 - (ii) the contributions payable in relation to the plan;
 - (iii) the benefits and other amounts owing under the plan; and
 - (iv) the expenses payable in relation to the plan;
- (b) the liabilities of the plan related to the employer described in clause (a) are determined with reference to only the benefits and other amounts owing to a person in relation to that person's employment with that employer; and
- (c) among the contributions payable in relation to the plan by the employer described in clause (a), those that are required to be paid under the applicable pension legislation in relation to benefits and other amounts currently accruing by active members of the plan are determined only with reference to active members employed by that employer.

Allocation of assets into employer shares

(2) For the purposes of an asset allocation under this Part involving a pension plan described in subsection (1), the assets of the plan that have been determined and accounted for separately in relation to an employer as of the date of allocation shall be allocated to that employer as an employer share if the plan characteristics described in clause (a) of subsection (1) respecting the employer:

- (a) have been determined and accounted for separately since the start of the employer's participation in the plan; or
- (b) began to be determined and accounted for separately at a date subsequent to the start of the employer's participation in the plan, and the initial determination and accounting of the assets of the plan respecting that employer was consistent with, and conducted on the basis of, an allocation of the assets of the plan in accordance with the requirements of this Part and in relation to a situation other than that described in clause (c), (d) or (e) of section 10.

Allocation of employer shares into portions

(3) Any employer share allocated in accordance with subsection (2) shall be further allocated into portions in the manner provided for in section 11, and used in the manner provided for in section 17, as if the employer share consisted of the assets of a separate pension plan for that employer.

Allocation of remaining assets into portions

(4) For the purposes of an asset allocation under this Part involving a pension plan described in subsection (1), any assets of the plan not allocated to an employer share in accordance with subsection (2) shall be allocated into portions in the manner provided for in section 11, and used in the manner provided for in section 17, without considering the liabilities described in clause (b) of subsection (1) related to an employer for which an employer share has been allocated under this section.

SECTION 13.**DETERMINATION OF PORTIONS FOR ASSET ALLOCATION****Determination of portions**

13. (1) The assets of a pension plan that are to be allocated into portions in accordance with subsection (2) of section 11 shall be allocated into portions as of the date of allocation in accordance with the levels of priority of allocation set out in this section.

Contributions and similar amounts

(2) First, allocate assets of the pension plan equal to the sum of the following contributions and amounts, to the extent that such contributions and amounts are still credited to the account of a person having benefits under the plan on the date of allocation:

- (a) any contributions paid into the pension fund of the plan and any amounts that the person had elected to transfer into the pension fund of the plan, other than contributions and amounts used to fund benefits that are not determined solely as a function of amounts credited to the account of the person; and
- (b) any interest attributable to contributions or amounts described in clause (a).

Core liabilities

(3) Second, allocate assets of the pension plan equal to the sum of the following liability amounts, provided that the pension legislation that would govern those liabilities if this Agreement did not exist would require them to be funded on a solvency basis:

- (a) the value of benefits under the plan that are being paid on a regular and periodic basis to any person on the date of allocation, whether or not the benefit is payable for the lifetime of the person, and determined taking into account:
 - (i) any periodic increase in the benefits, based on any index, rate or formula provided for in the plan; and
 - (ii) any related benefits that are payable due to the death of the person;
- (b) the value of lifetime benefits accrued under the plan by any person who, on the date of allocation, is entitled to receive payment of the benefits on that date or a later date, but who is not in receipt of payment of the benefits as of the date of allocation, determined:
 - (i) using the earliest age at which all such persons are entitled to payment of unreduced lifetime benefits, without reference to any other requirements or conditions under the terms of the plan or any applicable pension legislation;
 - (ii) taking into account any post-retirement periodic increase in the lifetime benefits, based on any index, rate or formula provided for in the plan; and
 - (iii) taking into account any related benefits that are payable due to the death of the person, whether such death occurs before or after the person starts receiving payment of lifetime benefits under the plan and determined at the age described in subclause (i);
- (c) in respect of any person who has been required to make contributions under the plan, the amount by which the contributions made by the person plus any interest attributable to those contributions exceeds the amount representing 50% of the value of the benefits payable to the person under the plan, subject to the following requirements:
 - (i) the contributions, interest and value of the benefits shall be calculated as of the date of allocation and consistent with either the pension legislation that governs the benefits or the terms of the plan, whichever produces a larger excess amount; and
 - (ii) any such excess amount already determined in relation to a person before the date of allocation shall not be included, whether or not such previously determined excess amount has been refunded to the person; and
- (d) any unpaid part of the value of the benefits payable under the plan to a person who had elected before the date of allocation to be paid the value of the person's benefit entitlements under the plan, as well as any interest attributable to that unpaid part.

Other liabilities whose funding is required

(4) Third, allocate assets of the pension plan equal to the sum of the following liability amounts:

- (a) the value of benefits accrued under the plan, other than those referred to in subsection (3), by any person who, on the date of allocation, is entitled to receive payment of the benefit on that date or a later date, but who is not in receipt of payment of the benefit as of the date of allocation, provided that the pension legislation that would govern the benefits if this Agreement did not exist would require that such benefits be funded on a solvency basis; and
- (b) subject to subsection (5), the value of the additional liability referred to in clause (b) of subsection (2) of section 6.

Assets related to additional liability

(5) Where the assets of the pension plan that are allocated to a portion under subsections (2), (3) and (4) in the absence of the requirements of this subsection exceed the value of benefits and other amounts accrued under the plan that are related to that portion:

- (a) the value calculated for clause (b) of subsection (4) shall be reduced by the excess amount referred to in this subsection; and
- (b) the assets of the plan not allocated to a portion due to the application of clause (a) may be allocated to other portions in accordance with subsection (4).

Balance of assets

(6) Fourth, for the purposes of an asset allocation in any situation other than that described in clause (c), (d) or (e) of section 10:

- (a) any assets of the pension plan remaining after the allocations made in accordance with subsections (2) to (4) shall be sequentially allocated to the portion or portions with the lowest going concern ratio, until the going concern ratio of that portion equals the going concern ratio of the portion with the next highest going concern ratio;

- (b) the sequential allocation of the plan's assets described in clause (a) shall be made until all portions have the same going concern ratio or no assets remain to be allocated, whichever occurs first;
- (c) if, after applying the sequential allocation of assets described in clauses (a) and (b), the going concern ratio of each portion is lower than 1.0, any assets of the pension plan yet to be allocated shall be allocated to the portions so that the going concern ratios of all portions remain the same, until the going concern ratio of each portion reaches 1.0 or no assets remain to be allocated, whichever occurs first;
- (d) for the purposes of clauses (a), (b) and (c), the going concern ratio of a portion shall be calculated by using the assets of the pension plan allocated to the portion in accordance with this section and the going concern liabilities of the plan that are subject to the jurisdiction's pension legislation applicable to that portion, other than assets and liabilities related to contributions and amounts described in subsection (2); and
- (e) any assets of the pension plan remaining after the allocations made in accordance with clauses (a), (b) and (c) shall be allocated pro rata to the total of the going concern liabilities determined for each portion.

Balance of assets for certain asset allocations

(7) Fourth, for the purposes of an asset allocation in a situation described in clause (c), (d) or (e) of section 10:

- (a) allocate assets of the pension plan equal to the value of benefits accrued under the plan, other than those referred to in subsections (2), (3) or (4), to which persons are entitled under the plan as of the date of allocation; and
- (b) any assets of the pension plan remaining after the allocations made in accordance with subsections (2) to (5) and clause (a) shall be allocated pro rata to the total of the values determined for each portion in applying subsections (2) and (3) and clause (a) of subsection (4).

SECTION 14.

RULES OF APPLICATION

Alternative Funding Arrangements

14. (1) For the purposes of this Part, the assets of a pension plan include any alternative funding arrangement described in section 6 that exists in relation to the plan at the time the assets of the plan are allocated into portions in accordance with this Part.

Determining value of benefits and assets

(2) For the purposes of sections 11 to 13, except subsection (6) of section 13, the value of the benefits and other amounts payable under a pension plan and the assets of the plan shall be determined as if the pension plan were wound up on the date of allocation.

Deemed solvency funding requirement

(3) If, at the time the assets of a pension plan are allocated into portions in accordance with this Part, a liability amount related to the plan or a benefit under the plan that is subject to a jurisdiction's pension legislation would not, if this Agreement did not exist, be required to be funded on a solvency basis due to a temporary suspension under that legislation of a requirement under that legislation that would otherwise require the funding of such liability amount or benefit on a solvency basis, the liability amount or benefit shall be deemed to be one that is required by that legislation to be funded on a solvency basis for the purposes of subsection (3) of section 13 and clause (a) of subsection (4) of section 13.

Additional deemed solvency funding requirement

(4) If, on the date as of which the assets of a pension plan are allocated into portions in accordance with this Part, the pension legislation of a government that is party to this Agreement has been amended after January 1, 2014, to permanently remove a requirement that some or all of the benefits and liability amounts under a pension plan be funded on a solvency basis, then that pension legislation shall be deemed, for the purposes of subsection (3) of section 13 and clause (a) of subsection (4) of section 13, to require that those benefits and liability amounts that are the subject of the amendment to the pension legislation and that have been accrued under the plan before the date that the amendment to the pension legislation has come into effect must be funded on a solvency basis.

SECTION 15.

REDUCTION METHOD

Reduction method

15. (1) Subject to subsection (2), to the extent that a value or amount referred to in subsection (3) or (4) of section 13 relates to benefits arising from the application of a provision of a pension plan or of pension legislation that came into effect less than five years before the date of allocation, such value or amount shall, for the purposes of subsection (3) or (4) of section 13, be reduced:

- (a) by 100%, if the period from the date that the provision of the pension plan or pension legislation came into effect to the date of allocation is less than one year;
- (b) by 80%, if the period is one year or more, but less than two years;
- (c) by 60%, if the period is two years or more, but less than three years;
- (d) by 40%, if the period is three years or more, but less than four years; and
- (e) by 20%, if the period is four years or more, but less than five years.

Exception to reduction method

(2) The major authority for a pension plan may permit the assets of the plan to be allocated into the portions described in subsection (2) of section 11 without applying the requirements of subsection (1) if a Fellow of the Canadian Institute of Actuaries certifies that the liabilities of the plan that are related to the plan assets to be allocated into the portions described in subsection (2) of section 11 do not exceed those assets on a solvency basis.

SECTION 16.

INSUFFICIENCY OF ASSETS

Insufficiency of assets

16. If, at one of the levels of priority of allocation established by section 13, the assets of a pension plan that have yet to be allocated to a portion described in subsection (2) of section 11 are less than the total value of the benefits and other amounts that rank equally in that level of priority of allocation, the available plan assets shall be allocated to the portions pro rata to the total value of the benefits and other amounts that rank equally in that level of priority of allocation.

SECTION 17.**USE OF ASSETS FOLLOWING ALLOCATION****Use of allocated assets**

17. (1) Where an asset allocation for a pension plan is made under this Part in any situation other than that described in clause (c), (d) or (e) of section 10, each portion of the assets of the plan allocated in accordance with sections 11 to 16 shall be utilized in conformity with the pension legislation applicable to the benefits and other amounts related to that portion.

Use of allocated assets for certain asset allocations

(2) Where an asset allocation for a pension plan is made under this Part in a situation described in clause (c), (d) or (e) of section 10, each portion of the assets of the plan allocated in accordance with sections 11 to 16 shall be utilized, in conformity with the pension legislation applicable to the benefits and other amounts related to that portion, to satisfy payment of those benefits and other amounts arising from the wind up of the plan or the withdrawal of the employer, as the case may be. In addition, any remaining assets related to that portion shall be distributed in accordance with that pension legislation, if so required under that legislation. No assets of the plan allocated to one portion shall be utilized to satisfy payment of the benefits and other amounts related to another portion on the wind up of the plan or the withdrawal of the employer, as the case may be.

Use of remaining allocated assets

(3) Where a situation described in clause (c) or (d) of section 10 occurs and the assets of a pension plan that have been allocated to a portion in accordance with sections 11 to 16 have been utilized to fully satisfy payment of the benefits and other amounts related to that portion that arise from the partial wind up of the plan or the withdrawal of the employer, as the case may be, and any other assets related to that portion have been distributed as required by the pension legislation applicable to the benefits and other amounts related to that portion, any remaining assets related to that portion shall remain in the pension fund of the plan and be commingled with the other assets therein.

PART V RELATIONS BETWEEN AUTHORITIES

SECTION 18.**COOPERATION****Reciprocal obligations**

18. The pension supervisory authorities that are subject to this Agreement shall:

- (a) provide to each other any information required for the application of this Agreement or pension legislation, and if requested, may provide other information which is reasonable in the circumstances;
- (b) assist each other in any matter concerning the application of this Agreement or pension legislation as is reasonable in the circumstances, particularly with respect to subsection (7) of section 4, and may act as agent for each other;
- (c) upon the request of such an authority, transmit to that authority any information on steps taken for the application of this Agreement and amendments to pension legislation, to the extent that such amendments affect the application of this Agreement;
- (d) notify each other of any difficulty encountered in the interpretation or in the application of this Agreement or pension legislation; and
- (e) seek an amicable resolution to any dispute that arises between them with respect to the interpretation of this Agreement.

PART VI EXECUTION AND COMING INTO FORCE OF AGREEMENT

SECTION 19.**EXECUTION AND COMING INTO FORCE****Effective date**

19. This Agreement shall come into force:

- (a) on July 1, 2016, in respect of the governments of British Columbia, Nova Scotia, Ontario, Quebec and Saskatchewan; and
- (b) on the date unanimously agreed to by all parties to this Agreement in respect of a government on behalf of which this Agreement is signed after July 1, 2016.

SECTION 20.**ADDITIONAL PARTIES****Unanimous consent**

20. (1) A government may become party to this Agreement with the unanimous consent of the parties to this Agreement.

Effects

(2) This Agreement shall enure to the benefit of and be binding upon a government that becomes party to this Agreement, the government's jurisdiction and the jurisdiction's pension supervisory authority as of the date referred to in section 19.

SECTION 21.**WITHDRAWAL****Written notice**

21. (1) A party to this Agreement may withdraw from this Agreement by giving written notice to all other parties to this Agreement. Such notice shall be signed by a person authorized by the laws of the withdrawing party's jurisdiction to sign this Agreement.

Waiting period

(2) The withdrawal shall take effect on the first day of the month following expiry of a period of three years following the date on which the notice was transmitted. The withdrawal shall affect only the withdrawing party, and this Agreement shall remain in force for all other parties to this Agreement.

Minor authority

(3) Where, upon expiry of the three year period referred to in subsection (2), the pension supervisory authority for the withdrawing party's jurisdiction acts as a minor authority with respect to a pension plan, the major authority for the plan shall provide, upon request, that minor authority with copies of all relevant records, documents and other information concerning the plan in the major authority's possession.

Major authority

(4) Where, upon expiry of the three year period referred to in subsection (2), the pension supervisory authority for the withdrawing party's jurisdiction acts as the major authority for a pension plan, such authority shall:

- (a) determine which pension supervisory authority, if any, shall become the new major authority for the plan in accordance with section 3 as of the effective date of the withdrawal; and
- (b) provide the new major authority for the plan referred to in clause (a), as soon as possible after such authority assumes its functions, with all relevant records, documents and other information in its possession concerning the plan.

Notice by major authority

(5) The pension supervisory authority that becomes a pension plan's new major authority in accordance with subsection (4) shall, as soon as possible after assuming its functions, inform the plan administrator and each of the plan's minor authorities of the date on which it assumed the functions of major authority.

Notice by plan administrator

(6) The administrator of a pension plan that receives from the plan's new major authority notice of the information provided for in subsection (5) shall transmit such information:

- (a) to each employer that is party to the plan and any collective bargaining agent that represents any person who has rights or benefits under the plan within 90 days after such notice; and
- (b) to any person who has rights or benefits under the plan who is entitled to receive an annual statement of the person's benefits under the plan, no later than the expiry of the period for providing such persons with their next annual statements of benefits.

Decisions and recourse

(7) Despite sections 4 and 6, where a pension supervisory authority becomes a pension plan's new major authority in accordance with subsection (4):

- (a) all matters related to the plan that are pending before a prior major authority on the day preceding the new major authority's assumption of its functions under this Agreement shall be continued before that prior major authority;
- (b) all matters related to the plan that concern a decision, order, direction or approval proposed or made by a prior major authority and pending before any administrative body or court on the day preceding the new major authority's assumption of its functions under this Agreement shall be continued before such body or court;
- (c) for every matter in respect of which the prior major authority referred to in clause (a) or the administrative body or court referred to in clause (b) has proposed or made a decision, order, direction or approval to which the pension legislation or other legislation applying on the day preceding the new major authority's assumption of its functions under this Agreement provides a right of recourse:
 - (i) such right shall be maintained so long as the period provided for exercising that right has not expired; and
 - (ii) such recourse may be brought before the administrative body or court provided for by the legislation giving entitlement thereto;
- (d) for any matter related to the plan not described in clauses (a) to (c) that occurred before the new major authority's assumption of its functions under this Agreement and that related to the provisions of the pension legislation of a prior major authority's jurisdiction in respect of a matter referred to in Schedule B:
 - (i) the prior major authority may, even after it loses its status as major authority for the plan, conduct an examination, investigation or inquiry into the matter in accordance with the pension legislation of the prior major authority's jurisdiction to determine whether compliance with that legislation was met, and in such case, the matter shall remain subject to that prior major authority; and
 - (ii) where the matter constitutes an offence under the pension legislation of the prior major authority's jurisdiction, the offence may be prosecuted by the competent authority in that jurisdiction, and in such case, the matter shall remain subject to that prior major authority; and
- (e) all matters referred to in clauses (a) to (d) shall remain subject to the pension legislation or other legislation that applied to such matters on the day preceding the new major authority's assumption of its functions under this Agreement.

SECTION 22.**AMENDMENT****Unanimous consent**

22. This Agreement may be amended with the unanimous written consent of each of the parties to this Agreement.

SECTION 23.**COUNTERPARTS****Execution in counterparts**

23. This Agreement or any amendment to this Agreement may be executed in counterparts.

SECTION 24.**EXECUTION IN ENGLISH AND IN FRENCH****Authentic texts**

24. This Agreement and any amendment to this Agreement shall be executed in the English and French languages, each text being equally authoritative.

**PART VII
IMPLEMENTATION AND TRANSITIONAL PROVISIONS**

**SECTION 25.
REPLACEMENT
Prior agreements**

25. Subject to sections 27 and 28, as of the date referred to in section 19, this Agreement replaces the agreement entitled “Memorandum of Reciprocal Agreement” and any similar agreement respecting the application of pension legislation to pension plans that has been made between the governments that are party to this Agreement or between the departments or agencies of such governments.

**SECTION 26.
TRANSITION
Preliminary measure**

26. (1) Where this Agreement comes into force on a date referred to in section 19, and on that date a pension plan first becomes subject to this Agreement:

- (a) if the plan is registered with only one pension supervisory authority and that authority is subject to this Agreement on that date, that authority shall become the major authority for the plan as of that date;
- (b) if the plan is registered with more than one pension supervisory authority and each of those authorities is subject to this Agreement on that date, the major authority for the plan shall be, of those authorities, the authority of the jurisdiction with the plurality of active members of the plan, as determined in accordance with subsection (3) of section 3 and considering only those jurisdictions whose pension legislation would, if this Agreement and any other agreement respecting the supervision of pension plans did not exist, require the plan to be registered with the pension supervisory authority of that jurisdiction; and
- (c) if the plan is registered with more than one pension supervisory authority and not all of those authorities are subject to this Agreement on that date, this Agreement shall not apply to the plan until such time as all of the authorities with which the plan is registered are subject to this Agreement, at which time the requirements of clause (b) shall apply to the plan.

Equal number of active members

(2) Where the major authority for a pension plan cannot be determined by applying clause (b) of subsection (1) because two or more jurisdictions have authority over an equal number, greater than zero, of active members of the plan, the major authority for the plan shall be, of those jurisdictions, the authority whose main office is in closest proximity to the main office of the administrator of the plan. For the purposes of this subsection:

- (a) the main office of a pension supervisory authority is the office from which the authority conducts most of its supervisory activities; and
- (b) the main office of the pension plan administrator is the office from which the plan administrator described in the text of the pension plan conducts most of the plan's administration.

Notice by major authority

(3) The pension supervisory authority that becomes a pension plan's major authority in accordance with this section shall, as soon as possible after assuming its functions, inform the plan administrator and each of the plan's pension supervisory authorities of the date on which it assumed the functions of major authority.

Decisions and recourse

(4) Despite sections 4 and 6, where a pension supervisory authority becomes a pension plan's major authority in accordance with this section:

- (a) all matters related to the plan that are pending before a pension supervisory authority on the day preceding the major authority's assumption of its functions under this Agreement shall be continued before that pension supervisory authority;
- (b) all matters related to the plan that concern a decision, order, direction or approval proposed or made by a pension supervisory authority and pending before any administrative body or court on the day preceding the major authority's assumption of its functions under this Agreement shall be continued before such body or court;
- (c) for every matter in respect of which the pension supervisory authority referred to in clause (a) or the administrative body or court referred to in clause (b) has proposed or made a decision, order, direction or approval to which the pension legislation or other legislation applying on the day preceding the major authority's assumption of its functions under this Agreement provides a right of recourse:
 - (i) such right shall be maintained so long as the period provided for exercising that right has not expired; and
 - (ii) such recourse may be brought before the administrative body or court provided for by the legislation giving entitlement thereto;
- (d) for any matter related to the plan not described in clauses (a) to (c) that occurred before the major authority's assumption of its functions under this Agreement and that related to the provisions of the pension legislation of a pension supervisory authority's jurisdiction in respect of a matter referred to in Schedule B:
 - (i) the pension supervisory authority may, even after the major authority assumes its functions under this Agreement for the plan, conduct an examination, investigation or inquiry into the matter in accordance with the pension legislation of that authority's jurisdiction to determine whether compliance with that legislation was met, and in such case, the matter shall remain subject to that pension supervisory authority; and
 - (ii) where the matter constitutes an offence under the pension legislation of the pension supervisory authority's jurisdiction, the offence may be prosecuted by the competent authority in that jurisdiction, and in such case, the matter shall remain subject to that pension supervisory authority; and
- (e) subject to sections 27 and 28, all matters referred to in clauses (a) to (d) shall remain subject to the pension legislation, other legislation and agreements referred to in section 25 that applied to such matters on the day preceding the major authority's assumption of its functions under this Agreement.

New party to this Agreement after July 1, 2016

(5) Despite sections 4 and 6, if this Agreement comes into force after July 1, 2016, in respect of a government that was not party to this Agreement before that date, and a pension plan is, on the date this Agreement comes into force in respect of that party, already subject to this Agreement:

- (a) the major authority for that plan shall inform the plan administrator and each of the plan's pension supervisory authorities of the date on which this Agreement came into force in respect of that party, as soon as possible after that date;
- (b) all matters related to the plan that are pending before a pension supervisory authority on the day preceding the date this Agreement comes into force in respect of that party shall be continued before that pension supervisory authority;
- (c) all matters related to the plan that concern a decision, order, direction or approval proposed or made by a pension supervisory authority and pending before any administrative body or court on the day preceding the date this Agreement comes into force in respect of that party shall be continued before such body or court;
- (d) for every matter in respect of which the pension supervisory authority referred to in clause (b) or the administrative body or court referred to in clause (c) has proposed or made a decision, order, direction or approval to which the pension legislation or other legislation applying on the day preceding the date this Agreement comes into force in respect of that party provides a right of recourse:
 - (i) such right shall be maintained so long as the period provided for exercising that right has not expired; and
 - (ii) such recourse may be brought before the administrative body or court provided for by the legislation giving entitlement thereto;
- (e) for any matter related to the plan not described in clauses (b) to (d) that occurred before the date this Agreement came into force in respect of that party and that related to the provisions of the pension legislation of a pension supervisory authority's jurisdiction in respect of a matter referred to in Schedule B:
 - (i) the pension supervisory authority may, even after the date this Agreement comes into force in respect of that party, conduct an examination, investigation or inquiry into the matter in accordance with the pension legislation of that authority's jurisdiction to determine whether compliance with that legislation was met, and in such case, the matter shall remain subject to that pension supervisory authority; and
 - (ii) where the matter constitutes an offence under the pension legislation of the pension supervisory authority's jurisdiction, the offence may be prosecuted by the competent authority in that jurisdiction, and in such case, the matter shall remain subject to that pension supervisory authority; and
- (f) all matters referred to in clauses (b) to (e) shall remain subject to the pension legislation, other legislation and agreements referred to in section 25 that applied to such matters on the day preceding the date this Agreement came into force in respect of that party.

**PART VIII
FINAL AND SPECIAL PROVISIONS**

SECTION 27.**REPLACEMENT OF 2011 AGREEMENT****2011 agreement**

27. As of July 1, 2016, this Agreement replaces the agreement entitled "Agreement Respecting Multi-jurisdictional Pension Plans" which came into force on July 1, 2011, in respect of the governments of Ontario and Quebec. The application of that agreement is limited to matters referred to in section 28.

SECTION 28.**ADDITIONAL TRANSITIONAL RULE****Pending matters under 2011 agreement**

28. Despite section 27, any matter related to a pension plan that was subject to the agreement entitled "Agreement Respecting Multi-jurisdictional Pension Plans" on June 30, 2016, and that was still pending on that date before the Financial Services Commission of Ontario, Retraite Québec, an administrative body or a court continues to be subject to the requirements of that agreement.

SECTION 29.**WITHDRAWAL FROM AGREEMENT****Written notice to other parties**

29. (1) Despite section 21, a party to this Agreement may withdraw from this Agreement by giving written notice to all other parties to this Agreement on or after January 1, 2019, and before April 1, 2019. Such notice shall be signed by a person authorized by the laws of the withdrawing party's jurisdiction to sign this Agreement.

Effective date of withdrawal

(2) The withdrawal shall take effect on July 1, 2019. The withdrawal shall affect only the withdrawing party, and this Agreement shall remain in force for all other parties to this Agreement.

SCHEDULE A
PENSION LEGISLATION

Alberta

1. *Employment Pension Plans Act*, S.A. 2012, c. E-8.1.

British Columbia

2. *Pension Benefits Standards Act*, S.B.C. 2012, c. 30.

Manitoba

3. *The Pension Benefits Act*, C.C.S.M., c. P32.

New Brunswick

4. *Pension Benefits Act*, S.N.B. 1987, c. P-5.1.

Newfoundland and Labrador

5. *Pension Benefits Act, 1997*, S.N.L. 1996, c. P-4.01.

Nova Scotia

6. *Pension Benefits Act*, S.N.S. 2011, c. 41.

Ontario

7. *Pension Benefits Act*, R.S.O. 1990, c. P.8.

Quebec

8. *Supplemental Pension Plans Act*, C.Q.L.R., c. R-15.1.

Saskatchewan

9. *The Pension Benefits Act, 1992*, S.S. 1992, c. P-6.001.

Federal jurisdiction

10. *Pension Benefits Standards Act, 1985*, R.S.C. 1985 (2nd supp.), c. 32.

SCHEDULE B
MATTERS COVERED BY INCORPORATED LEGISLATIVE PROVISIONS

SECTION 1.**MAJOR AUTHORITY'S PENSION LEGISLATION****Major authority's pension legislation**

1. The pension legislation applicable to a pension plan shall be the pension legislation of the jurisdiction of the major authority for the plan in the following areas of pension legislation:

Registration of pension plans

1. Legislative provisions respecting:

- (a) the duty of the pension plan administrator to ensure that the plan complies with the applicable pension legislation;
- (b) requirements that a pension plan be registered with the authority;
- (c) prohibitions against administering a pension plan not registered with the authority;
- (d) the pension plan registration process (including the filing of required forms and documents, the form in which such documents must be filed, the contents of documents and filing deadlines);
- (e) whether registration of a plan is proof of compliance with the applicable pension legislation; and
- (f) the authority's power to refuse or revoke the registration of a plan due to non-compliance with the applicable pension legislation.

Registration of pension plan amendments

2. Legislative provisions respecting:

- (a) requirements that pension plan amendments, or amendments to prescribed pension plan documents, be registered with the authority;
- (b) the amendment registration process (including the filing of required forms and documents, the form in which such documents must be filed, the contents of documents and filing deadlines);
- (c) whether registration of an amendment is proof of compliance with the applicable pension legislation;
- (d) the authority's power to refuse or revoke the registration of a plan amendment due to non-compliance with the pension legislation applicable to the plan under clause (a) of subsection (1) of section 6 of the Agreement;
- (e) the ability of the administrator to administer the amended plan if it does not comply with the applicable pension legislation; and
- (f) requirements for notice of registration of the amendment to be provided to active members or other persons, the form and content of the notice and deadlines for providing such notice.

Pension plan administrators

3. Legislative provisions respecting:

- (a) requirements that a pension plan be administered by an administrator;
- (b) who may be an administrator; and
- (c) the right of active members or other persons to establish an advisory committee to advise the administrator, and requirements respecting such an advisory committee.

Pension plan administrators' duties

4. Legislative provisions respecting:

- (a) requirements that the pension plan administrator or the trustee, custodian or holder of the pension fund:
 - (i) administer the pension plan or pension fund in accordance with the applicable pension legislation and the plan terms;
 - (ii) stand in a fiduciary relationship to active members or other persons;
 - (iii) hold the pension fund in trust for the active members or other persons;
 - (iv) act honestly, in good faith and in the best interests of the active members or other persons;
 - (v) exercise the care, diligence and skill of a prudent person;
 - (vi) invest the pension fund in accordance with the applicable pension legislation, the pension plan's written investment policies, in the best interests of the active members or other persons or in a reasonable and prudent manner; and
 - (vii) hold an annual or periodic meeting with the active members or other persons;
- (b) requirements that persons involved in the administration of a pension plan or pension fund:
 - (i) employ all knowledge and skill they possess by reason of their business or profession;

- (ii) familiarize themselves with their fiduciary duties and obligations; and
- (iii) possess the skills, capability and dedication required to fulfill their responsibilities and seek advice from qualified advisors where appropriate;
- (c) conflict of interest requirements for persons involved in the administration of a pension plan or pension fund;
- (d) requirements for the selection, use and supervision of the administrator's agents or advisors, and requirements for such agents or advisors;
- (e) requirements that the employer or trustee provide information to the administrator; and
- (f) requirements respecting to the payment of expenses related to the pension plan.

Pension plan records

5. Legislative provisions respecting:

- (a) how long any person must retain information related to the pension plan; and
- (b) requests by the plan administrator for information necessary for the administration of the pension plan.

Funding of ongoing pension plans (not in the case of full or partial plan wind up)

6. Legislative provisions respecting:

- (a) requirements for contributions made to the pension fund (including the type or form of contributions, the manner in which they must be made and deadlines for making them);
- (b) minimum plan funding and solvency levels (including plan funding and solvency levels related to pension plan amendments and the use of plan assets for the funding of plan amendments);
- (c) the ability to take contribution holidays;
- (d) requirements for actuarial valuation reports to be filed with the authority in respect of pension plans (including the form and content of such reports, filing deadlines and actuarial standards to be applied in preparing such reports);
- (e) requirements for refunds of contributions to employers, active members or other persons;
- (f) restrictions on the amount of the commuted value of a person's benefit entitlements under a pension plan that can be transferred out of the pension fund of the plan where the plan is not fully funded on a solvency or going concern basis;
- (g) who may be the trustee, custodian or holder of the pension fund; and
- (h) requirements for the provision of information between administrators and the trustees, custodians or holders of pension funds with respect to contributions, and for notice to the authority of contributions not remitted when due.

Pension fund investments

7. Legislative provisions respecting:

- (a) requirements for the investment of the pension fund (including limitations on investments and requirements that pension fund assets be held in the name of the pension plan);
- (b) requirements that the administrator prepare a written investment policy, requirements for such a policy (including the form and content of the policy, whether it must be filed with the authority and the deadline for filing) and requirements regarding to whom such a policy must be provided; and
- (c) requirements in situations where active members or other persons direct the investment of their contributions (including the minimum number and type of investment options offered, the education and advice available to active members or who may provide the advice).

Pension fund assets

8. Legislative provisions respecting:

- (a) requirements for pension fund assets to be held by specified fund holders under a specified type of agreement;
- (b) requirements for contributions to be remitted to the pension fund;
- (c) requirements that the pension fund be held separate and apart from the employer's assets and deeming the pension fund to be held in trust for the active members or other persons;
- (d) an administrator's lien and charge on the employer's assets equal to the amounts deemed held in trust; and
- (e) the administrator's duty to take immediate action (including court proceedings) to obtain outstanding contributions.

Provision of information

9. Legislative provisions respecting:

- (a) requirements for documents and information to be filed by the administrator or any other person with the authority, including:

- (i) periodic information returns;
- (ii) actuarial information for defined benefit plans;
- (iii) financial statements (including audited financial statements); and
- (iv) the form and content of the documents and information, who must prepare them and filing deadlines;
- (b) requirements for the following documents and information to be provided by the administrator, including the form and content of the documents and information, who must prepare them and deadlines for providing them:
 - (i) pension plan summaries for active members or employees entitled to join the plan; and
 - (ii) annual or periodic statements for active members or other persons; and
- (c) requirements for the inspection of pension plan documents in the possession of the administrator, authority or other persons (including who is entitled to inspect the documents and information, how often, where and at what cost).

Plan membership

10. Legislative provisions respecting:

- (a) pension plans being for one or more classes of employees; and
- (b) the ability of the employer to establish separate plans for full-time and part-time employees.

Appointment of pension plan administrator

11. Legislative provisions respecting:

- (a) the ability of the authority to appoint itself or another person as administrator of a pension plan and rescind the appointment; and
- (b) the powers of an appointed administrator.

SECTION 2.

MAJOR AUTHORITY'S POWERS

Major authority's powers

2. Where the pension legislation of the major authority's jurisdiction applies to a pension plan in accordance with section 1 of this Schedule, the following areas of the pension legislation of the major authority's jurisdiction shall, for the purposes of the plan and all jurisdictions that are subject to this Agreement in respect of the plan, also apply in respect of the application of the pension legislation described in section 1 of this Schedule:

Powers of examination, investigation or inquiry

- 1. All powers of examination, investigation or inquiry given to the major authority.

Orders, directions, approvals or decisions

- 2. The issuance of, or proposal to issue, orders, directions, approvals or decisions by the major authority, and any modification as may be made to such an order, direction, approval or decision by the authority, an administrative body or a court.

Reconsideration or review

- 3. The rights of the plan or a person affected by an order, direction, approval or decision of the major authority, an administrative body or a court to have the order, direction, approval or decision reconsidered or reviewed by the authority, an administrative body or a court.

Offences and penalties

- 4. The offences and penalties that may be applied where the plan or a person is found to have contravened the terms of the applicable pension legislation.

**2016 AGREEMENT RESPECTING
MULTI-JURISDICTIONAL PENSION PLANS**

IN WITNESS WHEREOF,
the undersigned, being duly authorized by
the Lieutenant Governor in Council for British Columbia, has signed
this 2016 Agreement Respecting Multi-jurisdictional
Pension Plans.

Signed at Victoria BC,

the 16 day of May, 2016.

(original signed by)

Michael de Jong

Minister of Finance

**2016 AGREEMENT RESPECTING
MULTI-JURISDICTIONAL PENSION PLANS**

IN WITNESS WHEREOF,
the undersigned, being duly authorized by
the Governor in Council for Nova Scotia, has signed
this 2016 Agreement Respecting Multi-jurisdictional
Pension Plans.

Signed at _____ Halifax _____,

the 19 day of May, 2016.

(original signed by)

Randy Delorey

Minister of Finance and Treasury Board

**2016 AGREEMENT RESPECTING
MULTI-JURISDICTIONAL PENSION PLANS**

IN WITNESS WHEREOF,
the undersigned, being duly authorized by
the Lieutenant Governor in Council for Ontario, has signed
this 2016 Agreement Respecting Multi-jurisdictional
Pension Plans.

Signed at _____ Toronto _____,

the 18 day of May, 2016.

(original signed by)

Charles Sousa

Minister of Finance

**2016 AGREEMENT RESPECTING
MULTI-JURISDICTIONAL PENSION PLANS**

IN WITNESS WHEREOF,
the undersigned, being duly authorized by
the Government of Quebec, have signed
this 2016 Agreement Respecting Multi-jurisdictional
Pension Plans.

Signed at _____ Québec _____,

the 17th day of May, 2016.

(original signed by)

Carlos J. Leitão

Minister of Finance

Signed at _____ Quebec _____,

the 18th day of May, 2016.

(original signed by)

Jean-Marc Fournier

Minister responsible for Canadian Relations
and the Canadian Francophonie

**2016 AGREEMENT RESPECTING
MULTI-JURISDICTIONAL PENSION PLANS**

IN WITNESS WHEREOF,
the undersigned, being duly authorized by
the Lieutenant Governor in Council for Saskatchewan, has signed
this 2016 Agreement Respecting Multi-jurisdictional
Pension Plans.

Signed at Regina,

the 16 day of May, 2016.

(original signed by)
Gordon Wyant

Minister of Justice and Attorney General

Entente de 2016 sur les Régimes de Retraite Relevant de Plus d'une Autorité Gouvernementale

Les parties signataires à la présente entente sont :

Les gouvernements

DE LA COLOMBIE-BRITANNIQUE, agissant aux présentes et ici représentée par le ministre des Finances;

DE LA NOUVELLE-ÉCOSSE, agissant aux présentes et ici représentée par le ministre des Finances et du Conseil du Trésor;

DE L'ONTARIO, agissant aux présentes et ici représenté par le ministre des Finances;

DU QUÉBEC, agissant aux présentes et ici représenté par le ministre des Finances et par le ministre responsable des Relations canadiennes et de la Francophonie canadienne; et

DE LA SASKATCHEWAN, agissant aux présentes et ici représentée par le ministre de la Justice et procureur général.

PRÉAMBULE

I. Chacun des signataires de la présente entente est lié à une autorité législative du Canada et est habilité par les lois de cette autorité législative à signer cette entente.

II. Selon le lieu de résidence ou le lieu ou la nature de l'emploi des travailleurs qui y participent ou selon la nature de l'ouvrage, de l'entreprise ou de l'activité d'un employeur qui y est partie, un régime de retraite peut être assujéti aux lois sur les régimes de retraite qui émanent de plusieurs autorités législatives et être soumis au contrôle des organismes de surveillance qui relèvent de plusieurs de ces autorités.

III. Étant donné que les régimes de retraite soumis aux lois sur les régimes de retraite de plus d'une autorité législative contribuent de façon importante aux revenus de retraite de nombreux citoyens, les parties à la présente entente entendent établir à l'égard de ces régimes un encadrement juridique efficace et transparent en précisant les règles qui s'appliquent à ceux-ci et en permettant que, dans la mesure prévue par la présente entente, un seul organisme de surveillance exerce sur un régime de ce type l'ensemble des pouvoirs de surveillance et de contrôle auxquels ce régime est soumis.

IV. Les lois des parties à la présente entente permettent l'incorporation des règles relatives aux régimes de retraite édictées par les autorités législatives du Canada ou énoncées dans cette entente ainsi que l'application réciproque de dispositions législatives et de pouvoirs administratifs par les organismes de surveillance concernés.

V. Les parties à la présente entente conviennent de ce qui suit :

PARTIE I DISPOSITIONS GÉNÉRALES

ARTICLE 1. INTERPRÉTATION ET ANNEXES

Définitions

1. (1) Dans la présente entente, à moins que le contexte n'indique un sens différent, les expressions suivantes signifient :

« loi sur les régimes de retraite » : toute loi mentionnée à l'annexe A et tout règlement pris en application de cette loi ainsi que toute loi et tout règlement qui les modifient ou les remplacent; (« pension legislation »)

« organisme de surveillance » : le ministère ou l'organisme gouvernemental auquel une loi sur les régimes de retraite attribue des pouvoirs de surveillance et de contrôle à l'endroit des régimes de retraite; (« pension supervisory authority »)

« participant actif » : relativement à un régime de retraite, toute personne qui, selon le cas :

- a) accumule des droits au titre du régime;
- b) est considérée, aux termes du régime ou de la loi sur les régimes de retraite applicable, abstraction faite de la présente entente, comme un participant actif au même titre qu'une personne visée au sous-paragraphe a), bien qu'elle ait cessé d'accumuler des droits au titre du régime; (« active member »)

« régime de retraite » : relativement à une autorité législative, tout régime de retraite soumis à la loi sur les régimes de retraite émanant de cette autorité. (« pension plan »)

Annexes

(2) Les annexes suivantes font partie de la présente entente :

- a) Annexe A – Lois sur les régimes de retraite;
- b) Annexe B – Matières faisant l'objet des dispositions législatives incorporées.

ARTICLE 2. DOMAINE D'APPLICATION

Application générale

2. (1) Sous réserve du paragraphe (2) et de l'article 26, la présente entente s'applique à tout régime de retraite qui, abstraction faite de la présente entente et de toute autre entente sur la surveillance des régimes de retraite, est sujet à enregistrement auprès d'un organisme de surveillance en vertu de lois sur les régimes de retraite émanant de plus d'une autorité législative qui est assujéti à la présente entente.

Restriction

(2) La présente entente ne s'applique à un régime de retraite que si l'organisme de surveillance qui remplit les conditions requises pour être l'autorité principale du régime est assujéti à l'entente.

Disposition inconciliable sans effet

(3) La présente entente s'applique à un régime de retraite malgré toute disposition inconciliable du régime ou d'un document qui lui est accessoire.

PARTIE II

AUTORITÉ PRINCIPALE

ARTICLE 3.**DÉTERMINATION DE L'AUTORITÉ PRINCIPALE****Autorité principale unique**

3. (1) Un seul des organismes de surveillance ayant compétence à l'égard d'un régime de retraite est considéré comme l'autorité principale du régime.

Pluralité des participants actifs

(2) Sous réserve des articles 5 et 26, l'autorité principale d'un régime de retraite est l'organisme de surveillance relevant de l'autorité législative ayant compétence sur le plus grand nombre de participants actifs au régime aux termes du paragraphe (3). Afin de déterminer l'autorité législative en question, sont considérées seulement les autorités dont la loi sur les régimes de retraite, abstraction faite de la présente entente et de toute autre entente sur la surveillance des régimes de retraite, exige l'enregistrement du régime auprès de l'organisme de surveillance qui en relève.

Critères de détermination

(3) L'autorité législative ayant compétence sur le plus grand nombre de participants actifs à un régime de retraite est déterminée sur la base des données suivantes, telles qu'indiquées dans la plus récente déclaration périodique de renseignements transmise à un organisme de surveillance relativement à la fin de l'exercice financier du régime, ou si une demande d'enregistrement d'un nouveau régime est reçue par un organisme de surveillance, sur la base des données indiquées dans la demande d'enregistrement :

- a) en ce qui concerne une autorité législative provinciale, le nombre des participants actifs au régime qui ont un emploi dans la province et qui, abstraction faite de la présente entente et de toute autre entente sur la surveillance des régimes de retraite, sont assujéti à la loi sur les régimes de retraite émanant de cette autorité;
- b) en ce qui concerne l'autorité législative fédérale, le nombre des participants actifs au régime dont l'emploi est un emploi inclus au sens de la loi sur les régimes de retraite émanant de cette autorité, pour autant que le régime soit assujéti à cette loi.

Règle de prépondérance

(4) Dans le cas où l'autorité principale d'un régime de retraite ne peut être déterminée par l'application des paragraphes (2) et (3) parce qu'au moins deux autorités législatives ont compétence sur un nombre positif égal de participants actifs, l'autorité principale du régime sera l'organisme de surveillance qui relève de l'une de ces autorités législatives et dont le bureau principal est situé le plus près de celui de l'administrateur du régime. Pour l'application du présent paragraphe :

- a) le bureau principal d'un organisme de surveillance est celui où l'organisme exerce la plupart de ses fonctions de surveillance;
- b) le bureau principal de l'administrateur d'un régime de retraite est celui où l'administrateur mentionné au régime exerce la plupart de ses activités d'administration.

Mandat

(5) L'organisme de surveillance qui a acquis qualité pour agir à titre d'autorité principale d'un régime de retraite conformément à la présente entente remplit cette fonction jusqu'à ce qu'il perde qualité pour agir en application de l'entente.

Autorité secondaire

(6) Dès qu'un organisme de surveillance a qualité pour agir à titre d'autorité principale d'un régime de retraite, tout autre organisme de surveillance assujéti à la présente entente et ayant compétence à l'égard de ce régime devient une autorité secondaire du régime.

Nouveau régime de retraite

(7) Un organisme de surveillance qui reçoit une demande d'enregistrement d'un régime de retraite doit déterminer s'il est l'autorité principale du régime au sens de la présente entente. Dans la négative, il doit, en outre, dans les meilleurs délais, indiquer à l'administrateur du régime l'organisme de surveillance auprès duquel le régime doit être enregistré et aviser cet organisme de l'existence du régime.

ARTICLE 4.**MISSION DE L'AUTORITÉ PRINCIPALE****Interprétation**

4. (1) Pour l'application du présent article :

- a) une décision comprend une ordonnance, une instruction ou une autorisation et, si un recours est prévu à l'encontre de celui-ci, un avis d'intention de rendre une telle décision;
- b) le recours comprend le droit de demander une audience, la révision, la reconsidération et l'appel.

Fonctions

(2) L'autorité principale d'un régime de retraite :

- a) surveille et contrôle le régime conformément à la présente entente et au nom de chacune des autorités secondaires du régime dans la mesure prévue par cette entente;
- b) sous réserve du paragraphe (3) et de l'article 9, exerce à l'égard du régime, dans la mesure requise par la présente entente, les fonctions et les pouvoirs attribués à une autorité secondaire par la loi sur les régimes de retraite émanant de l'autorité législative dont relève cette autorité secondaire;

- c) met en application toute norme établie par la présente entente et non prévue par une loi sur les régimes de retraite;
- d) règle toute question relative à l'application de la présente entente à l'égard du régime, en respectant cette entente et en suivant les règles de procédure prévues par la loi sur les régimes de retraite émanant de l'autorité législative dont elle relève.

Exceptions

(3) Malgré le sous-paragraphe b) du paragraphe (2) :

- a) si l'autorité principale d'un régime de retraite et une autorité secondaire du régime conviennent que cette autorité secondaire doit, en ce qui concerne le régime, exercer elle-même une fonction ou un pouvoir déterminés prévus par la loi sur les régimes de retraite émanant de l'autorité législative dont elle relève, seule l'autorité secondaire peut exercer cette fonction ou ce pouvoir à l'égard du régime;
- b) si l'autorité principale d'un régime de retraite et une autorité secondaire du régime conviennent que cette autorité secondaire doit rendre elle-même une décision particulière relative à l'application de la loi sur les régimes de retraite émanant de l'autorité législative dont elle relève, seule l'autorité secondaire peut rendre cette décision à l'égard du régime;
- c) dans le cas où une loi sur les régimes de retraite attribue à un organisme de surveillance le pouvoir d'imposer, par ordonnance ou autrement, la scission de l'actif et du passif d'un régime de retraite, seul cet organisme peut rendre une décision relative à l'exercice de ce pouvoir relativement à la partie du passif d'un régime de retraite qui est visée par cette loi et à l'actif qui se rapporte à cette partie du passif.

Décision et recours

(4) Est assujettie aux règles suivantes toute décision de l'autorité principale d'un régime de retraite rendue en application des dispositions de la loi sur les régimes de retraite émanant de l'autorité législative dont relève une autorité secondaire du régime qui sont visées au sous-paragraphe b) du paragraphe (1) de l'article 6 :

- a) la décision est rendue selon la procédure pertinente prévue par la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale;
- b) la décision est réputée avoir été rendue par l'autorité secondaire selon la procédure pertinente prévue par la loi sur les régimes de retraite émanant de l'autorité législative dont relève cette autorité;
- c) la décision indique :
 - (i) toute disposition de la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité secondaire en vertu de laquelle cette décision est prise;
 - (ii) le recours que cette loi prévoit à l'encontre de cette décision et l'organisme devant lequel ce recours peut être formé;
 - (iii) le délai de recours prévu par cette loi;
 - (iv) dans le cas où cette loi ne prévoit aucun recours contre la décision, tout recours prévu par une autre loi émanant de la même autorité législative qui peut être exercé contre cette décision, l'organisme devant lequel un tel recours peut être formé et le délai de recours;
- d) les voies de recours contre la décision sont déterminées selon la loi sur les régimes de retraite ou une autre loi pertinente émanant de l'autorité législative dont relève l'autorité secondaire, comme si la décision avait été rendue suivant la procédure prévue par la loi en cause.

Maintien des fonctions de l'autorité principale

(5) L'exercice d'un recours contre une décision visée par le présent article n'empêche ni ne dispense l'autorité principale d'un régime de retraite de continuer à remplir à l'égard de ce régime les fonctions prévues au paragraphe (2).

Mise en œuvre des décisions

(6) L'autorité principale applique une décision visée par le présent article ou celle issue d'un recours formé contre cette décision une fois que la décision n'est plus susceptible de faire l'objet d'un recours.

Communication avec l'autorité principale

(7) Tout intéressé a le droit de communiquer avec l'autorité principale d'un régime de retraite de la même façon qu'il pourrait le faire avec un organisme de surveillance selon la loi qui, abstraction faite de la présente entente, s'applique à lui.

Représentant

(8) Dans le cas où une personne ayant des droits au titre d'un régime de retraite a désigné une autre personne ou une association représentant des personnes ayant des droits au titre du régime pour agir en son nom auprès de l'autorité principale du régime, celle-ci, dans la mesure où la loi le permet, communique avec cette autre personne ou cette association et lui fournit sur demande les renseignements et les documents auxquels a accès la personne représentée.

ARTICLE 5.

PERTE DE LA QUALITÉ D'AUTORITÉ PRINCIPALE

Cas

5. (1) L'autorité principale d'un régime de retraite perd qualité dans le cas où, selon la plus récente déclaration périodique de renseignements qu'elle ait reçue relativement à la fin d'un exercice financier du régime, le nombre des participants actifs au régime sur lesquels a compétence, au sens du paragraphe (3) de l'article 3, l'autorité législative dont elle relève est, à la fin de cet exercice :

- a) inférieur, pour le troisième exercice financier consécutif, au nombre des participants actifs sur lesquels a compétence une autre autorité législative;
- b) inférieur à 75 % du nombre des participants actifs sur lesquels a compétence l'autorité législative dont relève une autorité secondaire du régime;
- c) égal à zéro, alors que le régime compte au moins un participant actif.

Date de la perte de qualité

(2) L'autorité principale du régime de retraite perd qualité :

- a) dans le cas prévu au sous-paragraphe a) ou b) du paragraphe (1), cinq jours avant la fin du premier exercice financier du régime qui commence après la date où l'autorité principale a reçu les renseignements prévus au sous-paragraphe pertinent;
- b) dans le cas prévu au sous-paragraphe c) du paragraphe (1), cinq jours avant la fin de l'exercice financier du régime en cours à la date où l'autorité principale a reçu les renseignements prévus à ce sous-paragraphe ou à l'expiration d'une période de six mois à compter de cette dernière date, selon l'échéance la plus tardive.

Nouvelle autorité principale

(3) Lorsque l'autorité principale d'un régime de retraite perd qualité, l'organisme de surveillance qui, selon les renseignements visés au paragraphe (1), relève de l'autorité législative ayant compétence sur le plus grand nombre de participants actifs au régime devient, s'il est soumis à la présente entente, la nouvelle autorité principale du régime.

Règle de prépondérance

(4) Dans le cas où la nouvelle autorité principale d'un régime de retraite ne peut être déterminée par application du paragraphe (3) parce qu'au moins deux autorités législatives ont compétence sur un nombre positif égal de participants actifs au régime, l'autorité principale du régime sera l'organisme de surveillance qui relève de l'une de ces autorités législatives et dont le bureau principal est situé le plus près de celui de l'administrateur du régime. Pour l'application du présent paragraphe :

- a) le bureau principal d'un organisme de surveillance est celui où l'organisme exerce la plupart de ses fonctions de surveillance;
- b) le bureau principal de l'administrateur d'un régime de retraite est celui où l'administrateur mentionné au régime exerce la plupart de ses activités d'administration.

Règles transitoires

(5) Dans le cas où l'autorité principale d'un régime de retraite perd qualité en application du présent article :

- a) toute affaire relative au régime et en cours devant elle le jour qui précède celui où elle perd qualité est continuée devant elle;
- b) toute affaire relative au régime qui se rapporte à une ordonnance, instruction, autorisation ou autre décision proposée ou prononcée par cette autorité et qui est en cours devant un organisme administratif ou un tribunal le jour précédant celui où cette autorité perd qualité est continuée devant l'organisme ou le tribunal saisi;
- c) les règles suivantes s'appliquent à toute affaire dans laquelle l'autorité principale visée au sous-paragraphe a) ou l'organisme administratif ou le tribunal visé au sous-paragraphe b) a proposé ou prononcé une ordonnance, instruction, autorisation ou autre décision à l'égard de laquelle un droit de recours était prévu par la loi sur les régimes de retraite ou par une autre loi qui s'appliquait le jour précédant celui où l'autorité principale a perdu qualité :
 - (i) le droit de recours est maintenu pour autant que le délai prévu pour l'exercer n'est pas expiré;
 - (ii) le recours est formé devant l'organisme administratif ou le tribunal prévu par la loi qui y donne ouverture;
- d) les règles suivantes s'appliquent à toute affaire relative au régime qui n'est pas visée aux sous-paragrophes a) à c) bien qu'elle ait pris naissance avant le jour où l'autorité principale visée au sous-paragraphe a) a perdu qualité, mais seulement si l'affaire concerne l'application de dispositions qui, parmi celles de la loi sur les régimes de retraite émanant de l'autorité législative dont relève cette autorité principale, portent sur une matière visée à l'annexe B :
 - (i) l'autorité principale peut, même après avoir perdu qualité, procéder à un examen, une inspection ou une enquête relativement à cette affaire en vertu de la loi en question afin de déterminer si cette loi a été respectée et, en pareille occurrence, l'affaire demeure du ressort de cette autorité;
 - (ii) dans le cas où l'affaire se rapporte à une infraction à la loi en cause, l'infraction peut être poursuivie par les autorités qui ont compétence en vertu des lois émanant de l'autorité législative dont relève l'autorité principale et l'affaire demeure du ressort de cette autorité;
- e) toute affaire visée aux sous-paragrophes a) à d) demeure assujettie à la loi sur les régimes de retraite ou à toute autre loi qui s'y applique selon la présente entente le jour précédant celui où l'autorité principale du régime perd qualité.

Obligations de l'autorité principale sortante

(6) L'organisme de surveillance qui, en qualité d'autorité principale d'un régime de retraite, reçoit de l'administrateur du régime les renseignements prévus au sous-paragraphe a), b) ou c) du paragraphe (1), doit :

- a) aussitôt que possible après réception des renseignements, aviser l'administrateur ainsi que chacune des autorités secondaires du régime de la date où il perdra la qualité d'autorité principale du régime selon le paragraphe (2) et, le cas échéant, de l'identité de l'organisme de surveillance qui deviendra la nouvelle autorité principale du régime;
- b) aussitôt que possible après l'entrée en fonction de la nouvelle autorité principale du régime, fournir à celle-ci les dossiers, les documents et les autres renseignements pertinents dont il dispose relativement au régime.

Obligations de la nouvelle autorité principale

(7) L'organisme de surveillance qui en remplace un autre à titre d'autorité principale d'un régime de retraite doit, aussitôt que possible après son entrée en fonction, informer l'administrateur et chacune des autorités secondaires du régime de la date à laquelle il est entré en fonction à titre d'autorité principale.

Obligations de l'administrateur

(8) L'administrateur d'un régime de retraite qui reçoit de l'autorité principale du régime notification des renseignements prévus au sous-paragraphe a) du paragraphe (6) ou au paragraphe (7) doit :

- a) s'agissant des renseignements prévus au sous-paragraphe a) du paragraphe (6), les transmettre, dans les 90 jours de cette notification, à chaque employeur partie au régime et à chaque association syndicale représentant une personne ayant des droits au titre du régime;
- b) s'agissant des renseignements prévus au paragraphe (7), les transmettre à chaque employeur partie au régime ainsi qu'à chaque personne qui, ayant des droits au titre du régime, a droit de recevoir un relevé annuel de tels droits, au plus tard à l'expiration du délai pour fournir à telle personne le prochain relevé annuel de ses droits.

PARTIE III LOI APPLICABLE

ARTICLE 6.

LOI APPLICABLE

Loi sur les régimes de retraite applicable au régime

6. (1) Pendant qu'un organisme de surveillance est l'autorité principale d'un régime de retraite :
- a) en ce qui concerne les matières énumérées à l'annexe B, les dispositions de la loi sur les régimes de retraite émanant de l'autorité législative dont relève cet organisme de surveillance s'appliquent au régime au lieu des dispositions pertinentes de toute loi sur les régimes de retraite émanant d'une autorité législative dont relève une autorité secondaire du régime qui s'appliqueraient si ce n'était de la présente entente;
 - b) en ce qui concerne les matières qui ne sont pas énumérées à l'annexe B, les dispositions de chaque loi sur les régimes de retraite qui s'appliquent au régime selon leurs propres termes le régissent sous réserve de la présente entente.

Dérogations concernant le financement

(2) Malgré le sous-paragraphe a) du paragraphe (1) :

- a) dans le cas où, abstraction faite de la présente entente, la loi sur les régimes de retraite émanant de l'autorité législative dont relève une autorité secondaire d'un régime de retraite exige le financement d'une prestation relativement au régime :
 - (i) sous réserve de (ii), le financement de cette prestation est exigé en ce qui concerne les personnes assujetties à cette loi qui ont droit à cette prestation au titre du régime, même si la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime n'exige pas pareil financement;
 - (ii) ce financement doit être réalisé d'une manière compatible avec les exigences, et dans la mesure déterminée par celles-ci, de la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime qui sont applicables au financement d'autres prestations prévues par le régime et dont le financement est exigé relativement au régime en vertu de cette loi;
- b) dans le cas où, en vue de l'application du présent sous-paragraphe, la loi sur les régimes de retraite émanant de l'autorité législative dont relève une autorité secondaire d'un régime de retraite exige l'établissement et le financement, relativement au régime, d'un passif additionnel au profit des personnes assujetties à cette loi :
 - (i) sous réserve de (ii), tel passif doit être établi et financé même si la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime ne l'exige pas;
 - (ii) le financement de ce passif doit être réalisé d'une manière compatible avec les exigences, et dans la mesure déterminée par celles-ci, de la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime qui sont applicables au financement de prestations prévues par le régime et dont le financement est exigé relativement au régime en vertu de cette loi;
- c) sous réserve du paragraphe (4), dans le cas où un organisme de surveillance entre en fonction à titre d'autorité principale d'un régime de retraite alors que le financement d'une prestation prévue par le régime est en cours sur la base d'un rapport relatif à une évaluation actuarielle du régime transmis à un organisme de surveillance, la loi sur les régimes de retraite qui régissait le financement de la prestation le jour précédant l'entrée en fonction de l'autorité principale continue de s'y appliquer jusqu'à la date où un nouveau rapport relatif à une évaluation actuarielle du régime doit être transmis à l'autorité principale en conformité avec la loi sur les régimes de retraite émanant de l'autorité législative dont elle relève.

Interprétation

(3) Dans le paragraphe (4), l'expression « instrument financier » désigne un fonds ou un instrument financier prévu par une loi sur les régimes de retraite qui en permet l'utilisation aux fins d'assurer, de compléter ou de consolider le financement des engagements d'un régime de retraite en remplacement de cotisations qui, en l'absence d'un tel fonds ou instrument financier, devraient être versées pour satisfaire aux exigences de cette loi en matière de financement des régimes de retraite. (« alternative funding arrangement »)

Mode de financement de substitution

(4) Malgré le sous-paragraphe a) du paragraphe (1), si la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'organisme de surveillance qui entre en fonction à titre d'autorité principale d'un régime de retraite n'autorise pas l'utilisation d'un instrument financier alors que cette utilisation était permise par la loi sur les régimes de retraite émanant de l'autorité législative dont relevait l'organisme de surveillance auprès duquel le régime était enregistré avant cette entrée en fonction, les règles suivantes s'appliquent :

- a) dans le cas où, au moins 35 jours avant l'entrée en fonction de cette autorité principale, l'administrateur du régime informe tant cette autorité que l'organisme de surveillance auprès duquel le régime est alors enregistré de son intention de déposer auprès de l'autorité principale un rapport relatif à une évaluation actuarielle du régime à la date de la fin du premier exercice financier du régime qui se termine après cette entrée en fonction :
 - (i) l'instrument financier peut être maintenu jusqu'à l'expiration d'un délai de 30 jours à compter de la date où ledit rapport doit être transmis à l'autorité principale;
 - (ii) au plus tard à l'expiration de ce délai, un employeur partie au régime doit verser à la caisse de retraite du régime une somme égale à la moindre de la valeur de l'instrument financier et de la somme requise pour que le régime soit entièrement solvable;

- (iii) si cette somme n'est pas versée à la caisse de retraite dans le délai de 30 jours prévu au sous-paragraphe (i), un employeur partie au régime doit, sans autre délai, verser à cette caisse une somme égale à la valeur de l'instrument financier;
- b) dans les autres cas :
 - (i) au moins 30 jours avant l'entrée en fonction de l'autorité principale, un employeur partie au régime doit verser à la caisse de retraite du régime une somme égale à la moindre de la valeur de l'instrument financier et de la somme requise pour que le régime soit entièrement solvable;
 - (i) jusqu'à ce que le nouveau rapport d'évaluation actuarielle visé au sous-paragraphe c) du paragraphe (2) soit transmis à l'autorité principale du régime et au plus tard à la date où, selon le plus récent rapport d'évaluation actuarielle transmis à l'organisme de surveillance auprès duquel le régime était enregistré avant l'entrée en fonction de l'autorité principale, un employeur partie au régime aurait eu à fournir un instrument financier aux termes de la loi sur les régimes de retraite émanant de l'autorité législative dont relève cet organisme de surveillance, un employeur doit verser à la caisse de retraite du régime une somme égale à la moindre de la somme requise pour que le régime soit entièrement solvable et de la valeur de tout instrument financier qu'un employeur aurait eu à fournir relativement au régime.

ARTICLE 7.**DÉTERMINATION DES DROITS****Présomption**

7. Aux fins de la détermination des droits qu'une personne a accumulés au titre d'un régime de retraite, il est présumé que cette personne a accumulé ses droits :

- a) dans le cas où elle continue d'en accumuler à la date de la détermination, sous la loi sur les régimes de retraite à laquelle elle est assujettie à cette date;
- b) dans le cas contraire, sous la loi sur les régimes de retraite à laquelle elle était assujettie à la date où elle a cessé d'accumuler des droits.

ARTICLE 8.**PLACEMENTS D'UN RÉGIME DE RETRAITE****Placement régularisé**

8. Malgré toute autre disposition de la présente entente, tout placement faisant partie de l'actif d'un régime de retraite à la date où un organisme de surveillance devient l'autorité principale du régime et qui, bien qu'il soit conforme à la loi sur les régimes de retraite qui s'y appliquait le jour qui précède cette date, n'est pas conforme à celle qui régit les placements du régime à compter de cette même date doit être régularisé dans les cinq ans qui suivent la date en question.

ARTICLE 9.**FONDS DE GARANTIE DE PRESTATIONS DE RETRAITE****Incidence de l'entente**

9. Sous réserve des articles 10 à 17, la présente entente ne modifie en rien les règles qui gouvernent l'application et l'administration du Fonds de garantie des prestations de retraite établi en vertu de la loi sur les régimes de retraite de l'Ontario ou d'un fonds de même nature établi par une autre loi sur les régimes de retraite.

PARTIE IV**RÉPARTITION DE L'ACTIF D'UN RÉGIME DE RETRAITE****ARTICLE 10.****CAS D'APPLICATION****Situations visées**

10. L'actif d'un régime de retraite est partagé selon les dispositions de la présente partie dans les situations suivantes :

- a) le régime est modifié de telle sorte qu'il cesse de prévoir le versement de prestations ou d'autres sommes et ce versement est dès lors prévu aux termes d'un autre régime de retraite, une partie de l'actif du premier régime étant transférée à l'autre par suite et en considération de ce transfert de responsabilité;
- b) un organisme de surveillance impose, par ordonnance ou autrement, la scission de l'actif et du passif du régime, comme prévu au sous-paragraphe c) du paragraphe (3) de l'article 4;
- c) plus d'un employeur est partie au régime et l'un d'eux se retire, pourvu que la loi sur les régimes de retraite applicable au régime édicte que les droits accumulés au titre du régime sont alors répartis en deux groupes, dont l'un est composé des droits des personnes visées par le retrait, et que celles-ci peuvent alors demander l'acquittement de leurs droits;
- d) le régime est partiellement terminé;
- e) le régime est totalement terminé;
- f) une partie de l'actif du régime qui se rapporte aux engagements du régime soumis à une loi sur les régimes de retraite doit être versée à un employeur partie au régime en application de cette loi dans une situation non prévue aux clauses a) à e) ci-dessus.

ARTICLE 11.**RÉPARTITION DE L'ACTIF****Division en lots**

11. (1) Aux fins de la présente partie, l'actif d'un régime de retraite est établi à la date de la répartition et divisé en lots. Chaque lot est déterminé conformément au présent article en fonction de la valeur des droits accumulés au titre du régime qui sont régis par une même loi sur les régimes de retraite et de la valeur du passif additionnel établi aux termes du sous-paragraphe b) du paragraphe (2) de l'article 6 qui est régi par cette même loi.

Méthode de calcul régulière

(2) Sous réserve de l'article 12, la valeur d'un lot visé au paragraphe (1) est égale au total des valeurs visées à l'article 13 relativement aux sommes et engagements prévus à cet article qui sont régis par une même loi sur les régimes de retraite, ces valeurs étant établies à la date de la répartition en tenant compte des articles 14 à 16.

Méthode de remplacement

(3) L'autorité principale d'un régime de retraite peut, dans les cas et selon les conditions suivantes, permettre que la valeur des lots visés au paragraphe (1) soit établie selon des règles autres que celles prévues au paragraphe (2) ou à l'article 12 :

- a) dans le cas où la répartition s'effectue dans une situation visée à l'article 10 autre que la terminaison totale du régime, pourvu qu'un actuaire membre de l'Institut canadien des actuaires ayant le titre de « fellow » atteste que :
 - (i) le passif du régime auquel se rapporte l'actif à répartir entre les lots n'excède pas cet actif, tant selon l'approche de solvabilité que selon l'approche de capitalisation;
 - (ii) les résultats de la répartition n'accuseront pas un écart important avec ceux d'une répartition effectuée selon les règles prévues au paragraphe (2);
- b) dans le cas où la répartition s'effectue dans la situation visée en d) de l'article 10, pourvu qu'aucune des lois sur les régimes de retraite applicables à l'actif à répartir entre les lots n'exige que l'excédent de l'actif associé à la portion du régime qui est visée par la terminaison partielle sur le passif associé à cette même portion soit distribué à l'occasion de la terminaison partielle et qu'un actuaire membre de l'Institut canadien des actuaires ayant le titre de « fellow » atteste que, le jour qui précède celui de la terminaison partielle, le passif associé à la portion du régime qui est visée par la terminaison partielle n'excède pas l'actif associé à cette même portion, tant selon l'approche de solvabilité que selon l'approche de capitalisation.

ARTICLE 12.**RÉGIME DE RETRAITE AUQUEL PLUSIEURS EMPLOYEURS SONT PARTIES****Régimes visés**

12. (1) Est visé par le présent article tout régime de retraite auquel plusieurs employeurs sont parties, pourvu que, conformément à la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime, les conditions suivantes soient remplies en ce qui concerne au moins un employeur partie au régime :

- a) les éléments suivants sont déterminés et comptabilisés distinctement pour cet employeur, comme si un régime de retraite autonome était constitué à son égard au sein du régime concerné :
 - (i) l'actif et le passif du régime;
 - (ii) les cotisations payables au titre du régime;
 - (iii) les prestations et autres sommes dues au titre du régime;
 - (iv) les dépenses relatives au régime;
- b) le passif du régime qui se rapporte à l'employeur visé est déterminé sur la seule base des prestations et autres avantages dus à une personne au titre de son travail auprès de cet employeur;
- c) les cotisations que l'employeur visé est, selon la loi sur les régimes de retraite applicable, tenu de verser relativement aux droits qu'accumulent les participants actifs au régime sont établies en tenant compte uniquement des participants actifs au service de cet employeur.

Répartition par employeur

(2) Aux fins de la répartition de l'actif d'un régime de retraite visé par le présent article, la part d'actif déterminée et comptabilisée distinctement pour un employeur à la date de la répartition est réservée aux engagements du régime liés à cet employeur pourvu que l'une ou l'autre des conditions suivantes soit remplie à l'égard des éléments énumérés dans le sous-paragraphe a) du paragraphe (1) :

- a) ils ont été déterminés et comptabilisés distinctement pour cet employeur à compter de son adhésion au régime;
- b) ils ont commencé à être déterminés et comptabilisés distinctement pour cet employeur à une date postérieure à celle de son adhésion au régime, mais leur détermination et leur comptabilisation distinctes à son égard ont été faites, au départ, d'une manière compatible avec la division de l'actif d'un régime de retraite effectuée en vertu de la présente partie dans un cas non visé en c), d) ou e) de l'article 10.

Division de l'actif réservé

(3) La part d'actif réservée en vertu du paragraphe (2) aux engagements du régime de retraite liés à un employeur est divisée en lots de la manière prévue à l'article 11 et affectée de la manière prévue à l'article 17, comme si elle représentait l'actif d'un régime de retraite auquel seul l'employeur visé est partie.

Division du solde de l'actif

(4) Aux fins de la répartition de l'actif d'un régime de retraite visé par le présent article, toute partie de l'actif du régime qui n'est pas réservée en vertu du paragraphe (2) aux engagements du régime liés à un employeur est divisée en lots de la manière prévue à l'article 11 et affectée de la manière prévue à l'article 17, sans que soit considéré le passif visé au sous-paragraphe b) du paragraphe (1) auquel se rapporte la part d'actif réservée aux engagements liés à un employeur en vertu du paragraphe (2).

ARTICLE 13.**ORDRE DE COLLOCATION****Répartition de l'actif**

13. (1) Aux fins de la constitution des lots conformément aux règles prévues au paragraphe (2) de l'article 11, l'actif qui se rapporte à ces lots est partagé entre eux selon l'ordre défini au présent article.

Cotisations et sommes transférées

(2) Est alloué en premier lieu un actif égal au total des cotisations et autres sommes suivantes inscrites en tant que telles, à la date de la répartition, au compte des personnes ayant des droits au titre du régime :

- a) les cotisations versées à la caisse de retraite et les sommes que ces personnes y ont transférées, à l'exclusion des cotisations et des sommes utilisées pour le financement de prestations qui ne sont pas déterminées seulement en fonction des montants portés au compte de ces personnes;
- b) les intérêts accumulés sur les cotisations et les sommes visées par le sous-paragraphe a).

Droits de base

(3) Est alloué en deuxième lieu un actif égal au total des valeurs des engagements suivants, pour autant que la loi sur les régimes de retraite qui les régirait si ce n'était de la présente entente exige leur financement sur base de solvabilité :

- a) les prestations, viagères ou non, versées de façon régulière à la date de la répartition, la valeur de ces prestations étant déterminée en tenant compte des éléments suivants :
 - (i) l'augmentation périodique du montant de ces prestations en fonction d'une formule, d'un indice ou d'un taux prévus au régime;
 - (ii) les prestations après décès qui en sont dérivées;
- b) les prestations viagères de toute personne qui, bien qu'elle n'en reçoive pas paiement à la date de la répartition, a droit au paiement immédiat ou différé de ces prestations à cette date, la valeur de ces prestations étant déterminée en tenant compte des éléments suivants :
 - (i) l'âge minimal auquel cette personne peut avoir droit, aux termes du régime, au paiement de prestations viagères ne faisant l'objet d'aucune réduction, abstraction faite de toute autre exigence ou condition prévues au régime ou à la loi sur les régimes de retraite qui s'y applique;
 - (ii) l'augmentation périodique du montant des prestations viagères, après le début de leur service, en fonction d'une formule, d'un indice ou d'un taux prévus au régime;
 - (iii) les prestations payables au décès de celui qui a droit à ces prestations viagères, que le décès survienne avant ou après que celui-ci ait commencé à recevoir une prestation viagère, établies en fonction de l'âge visé au sous-paragraphe (i);
- c) pour toute personne qui a dû verser des cotisations à titre de participant au régime, l'excédent de ces cotisations accumulées avec intérêts sur un montant équivalant à 50 % de la valeur des prestations de cette personne, le tout étant établi selon les règles suivantes :
 - (i) les cotisations, intérêts et valeur en question sont déterminés à la date de la répartition conformément aux dispositions du régime ou à celles de la loi sur les régimes de retraite applicable aux prestations, selon les dispositions qui génèrent l'excédent le plus élevé;
 - (ii) l'excédent visé exclut tout excédent similaire déterminé pour la même personne à une date antérieure à celle de la répartition, que ce dernier excédent ait ou non été versé à l'intéressé;
- d) le solde impayé de la valeur des prestations dues au titre du régime à toute personne qui, avant la date de la répartition, avait demandé l'acquittement de ses droits, augmenté des intérêts.

Autres droits dont le financement est obligatoire

(4) Est alloué en troisième lieu un actif égal au total des valeurs des engagements suivants :

- a) les prestations, autres que celles visées au paragraphe (3), qui seraient régies si ce n'était de la présente entente par une loi sur les régimes de retraite qui en exige le financement sur base de solvabilité et qui ont été accumulées au titre du régime par une personne qui, bien qu'elle ait droit à leur paiement immédiat ou différé, ne les reçoit pas à la date de la répartition;
- b) sous réserve du paragraphe (5), le passif additionnel visé au sous-paragraphe b) du paragraphe (2) de l'article 6.

Actif associé au passif additionnel

(5) Dans le cas où, abstraction faite du présent paragraphe, l'actif alloué à un lot en application des paragraphes (2), (3) et (4) excède la valeur totale des prestations et autres sommes accumulées au titre du régime qui se rapportent à ce lot, les règles suivantes s'appliquent :

- a) le montant de cet excédent est soustrait de la valeur déterminée en application du sous-paragraphe b) du paragraphe (4);
- b) l'actif qui n'est pas alloué à un lot en raison de la soustraction prévue au sous-paragraphe a) du présent paragraphe peut être alloué à d'autres lots conformément au paragraphe (4).

Répartition du solde de l'actif

(6) Sauf dans les cas visés en c), d) et e) de l'article 10, les règles suivantes s'appliquent une fois complétées les allocations prévues par les paragraphes (2) à (4) :

- a) le solde de l'actif est attribué au lot dont le degré de capitalisation est le plus faible jusqu'à concurrence de la somme requise pour que le degré de capitalisation de ce lot soit haussé au niveau de celui qui lui est immédiatement supérieur;
- b) l'attribution prévue au sous-paragraphe a) se répète jusqu'à ce que tous les lots présentent le même degré de capitalisation ou jusqu'à épuisement de l'actif, selon la première éventualité;
- c) si, une fois complétée l'attribution de l'actif prévue aux sous-paragraphes a) et b), le degré de capitalisation de chacun des lots est inférieur à 100 %, le solde de l'actif est réparti entre les lots, tout en maintenant la parité de leur degré de capitalisation, jusqu'à ce que ce degré atteigne 100 % ou jusqu'à épuisement de l'actif, selon la première éventualité;

- d) aux fins des sous-paragraphes a), b) et c), le degré de capitalisation d'un lot est établi en fonction, d'une part, de la portion de l'actif du régime qui est attribuée à ce lot en application du présent article et, d'autre part, de la portion du passif du régime établi sur base de capitalisation à laquelle s'applique la loi sur les régimes de retraite applicable à l'égard de ce lot, compte non tenu de l'actif et du passif qui se rapportent aux cotisations et sommes visées par le paragraphe (2);
- e) le solde de l'actif après application des sous-paragraphes a), b) et c) est réparti entre les lots au prorata de leur passif de capitalisation respectif.

Autres cas de répartition

(7) Dans les cas visés en c), d) et e) de l'article 10, les règles suivantes s'appliquent une fois complétées les allocations prévues par les paragraphes (2) à (4) :

- a) est alloué à chaque lot un actif égal à la valeur des prestations, autres que celles visées au paragraphe (2), (3) ou (4), accumulées par les personnes qui y ont droit au titre du régime à la date de la répartition;
- b) le solde de l'actif après l'allocation prévue par le sous-paragraphe a) est réparti entre les lots au prorata de la valeur déterminée pour chacun d'eux en application des paragraphes (2) et (3) et du sous-paragraphe a) du paragraphe (4).

ARTICLE 14.

RÈGLES D'APPLICATION

Mode de financement de substitution

14. (1) Aux fins de la présente partie, l'actif d'un régime de retraite inclut tout instrument financier au sens du paragraphe (3) de l'article 6 associé au régime à la date à laquelle l'actif est réparti et divisé en lots.

Évaluation de l'actif et des prestations

(2) Aux fins des articles 11 à 13, sauf en ce qui concerne le paragraphe (6) de l'article 13, l'actif d'un régime de retraite de même que la valeur des prestations et autres sommes payables au titre du régime sont déterminés comme si le régime se terminait à la date de la répartition.

Suspension des règles de financement

(3) Aux fins du paragraphe (3) et du sous-paragraphe a) du paragraphe (4) de l'article 13, une prestation ou un engagement sont considérés comme étant régis par une loi sur les régimes de retraite qui en exige le financement sur base de solvabilité même si l'application des dispositions qui, parmi celles de la loi sur les régimes de retraite qui, abstraction faite de la présente entente, s'appliqueraient à cette prestation ou à cet engagement, prescrivent un tel financement fait l'objet d'une suspension temporaire à la date de la répartition de l'actif.

Exigence additionnelle réputée en matière de financement sur base de solvabilité

(4) À la date à laquelle l'actif d'un régime de retraite est partagé selon les dispositions de la présente partie, si une modification à la loi sur les régimes de retraite d'un gouvernement partie à la présente entente entre en vigueur après le 1^{er} janvier 2014 pour supprimer de façon permanente une exigence selon laquelle tout ou partie des prestations ou engagements au titre d'un régime de retraite doivent être financés sur base de solvabilité, cette loi doit alors être considérée, aux fins du paragraphe (3) de l'article 13 et du sous-paragraphe a) du paragraphe (4) de l'article 13, comme exigeant que les prestations et engagements qui font l'objet de la modification à la loi sur les régimes de retraite et qui ont été accumulés au titre du régime avant la date à laquelle la modification à cette loi est entrée en vigueur doivent être financés sur base de solvabilité.

ARTICLE 15.

RÉDUCTION DES VALEURS

Méthode de réduction

15. (1) Sous réserve du paragraphe (2) du présent article, dans le cas où une valeur prévue au paragraphe (3) ou (4) de l'article 13 se rapporte à un droit résultant de l'application d'une disposition du régime de retraite ou d'une loi sur les régimes de retraite ayant pris effet dans les cinq ans qui précèdent la date de la répartition, selon le cas, cette valeur est, pour l'application du paragraphe pertinent, réduite comme ceci :

- a) de 100 %, si la période comprise entre la date de prise d'effet de la disposition et la date de la répartition est de moins d'un an;
- c) de 80 %, si cette période est d'un an ou plus mais de moins de deux ans;
- d) de 60 %, si cette période est de deux ans ou plus mais de moins de trois ans;
- e) de 40 %, si cette période est de trois ans ou plus mais de moins de quatre ans;
- f) de 20 %, si cette période est de quatre ans ou plus mais de moins de cinq ans.

Exception

(2) L'autorité principale d'un régime de retraite peut permettre que l'actif du régime soit réparti entre les lots constitués conformément aux règles prévues au paragraphe (2) de l'article 11 sans qu'il soit tenu compte des dispositions du paragraphe (1) du présent article, si un actuaire membre de l'Institut canadien des actuaires ayant le titre de « fellow » atteste que, selon l'approche de solvabilité, les engagements du régime auxquels se rapporte l'actif à répartir n'excèdent pas cet actif.

ARTICLE 16.

INSUFFISANCE DE L'ACTIF

Répartition au prorata

16. Si, lors de la constitution des lots selon les règles prévues au paragraphe (2) de l'article 11, l'actif à répartir relativement aux prestations et aux autres sommes classées à un même rang dans l'ordre établi par l'article 13 est inférieur à la valeur totale de ces prestations et de ces sommes, il est réparti entre les lots au prorata de la valeur des prestations et des autres sommes comprises dans chacun d'eux qui sont classées à ce rang.

ARTICLE 17.

AFFECTATION DE L'ACTIF

Scission de l'actif et du passif d'un régime de retraite

17. (1) Sauf dans les cas visés en c), d) et e) de l'article 10, l'affectation de l'actif attribué à un lot constitué selon les articles 11 à 16 est assujettie aux règles prévues à la loi sur les régimes de retraite qui régit les prestations et autres sommes auxquelles ce lot se rapporte.

Terminaison

(2) Dans les cas visés en c), d) et e) de l'article 10, l'actif attribué à un lot constitué selon les articles 11 à 16 doit être affecté, conformément à la loi sur les régimes de retraite qui régit les prestations et autres sommes auxquelles ce lot se rapporte, à l'acquittement des prestations et sommes payables par suite de la terminaison du régime ou du retrait de l'employeur, selon le cas. Le reliquat, s'il en est, de l'actif compris dans ce lot doit également être versé, dans la mesure prévue par cette même loi. Aucune portion de l'actif attribué à un lot ne peut être affectée à l'acquittement de prestations ou d'autres sommes auxquelles un autre lot se rapporte par suite de la terminaison du régime ou du retrait de l'employeur.

Certains cas de terminaison

(3) Dans les cas visés en c) et d) de l'article 10, toute partie de l'actif attribué à un lot constitué selon les articles 11 à 16 qui n'a pas été affectée à l'acquittement des prestations et autres sommes payables par suite de la terminaison partielle du régime ou du retrait de l'employeur, selon le cas, ou au paiement du reliquat de l'actif compris dans ce lot conformément à la loi sur les régimes de retraite qui régit les prestations et autres sommes auxquelles ce lot se rapporte, demeure dans la caisse de retraite du régime et s'y fond avec tout autre actif inclus dans la caisse.

PARTIE V**RELATIONS ENTRE LES ORGANISMES DE SURVEILLANCE****ARTICLE 18.****COOPÉRATION****Engagements réciproques**

18. Les organismes de surveillance sujets à la présente entente :

- a) se communiquent tout renseignement requis en vue de l'application de l'entente ou d'une loi sur les régimes de retraite et peuvent, sur demande, fournir tout autre renseignement qu'il est raisonnable de fournir dans les circonstances;
- b) se prêtent assistance, dans la mesure où il est raisonnable de le faire dans les circonstances, dans toute affaire relative à l'application d'une loi sur les régimes de retraite ou de l'entente, plus particulièrement en ce qui concerne l'application du paragraphe (7) de l'article 4, et peuvent agir comme représentants l'un de l'autre;
- c) transmettent à celui d'entre eux qui en fait la demande tout renseignement concernant les mesures prises pour l'application de l'entente et les modifications apportées à une loi sur les régimes de retraite, pour autant que ces modifications aient une incidence sur l'application de l'entente;
- d) s'informent mutuellement des difficultés rencontrées dans l'interprétation ou l'application de l'entente ou d'une loi sur les régimes de retraite;
- e) participent à la recherche d'une solution à l'amiable à tout différend qui les oppose relativement à l'interprétation de l'entente.

PARTIE VI**ÉTABLISSEMENT ET ENTRÉE EN VIGUEUR****ARTICLE 19.****ENTRÉE EN VIGUEUR****Date d'entrée en vigueur**

19. La présente entente :

- a) entre en vigueur le 1^{er} juillet 2016, en ce qui concerne les gouvernements de la Colombie-Britannique, de la Nouvelle-Écosse, de l'Ontario, du Québec et de la Saskatchewan;
- b) entrera en vigueur à la date unanimement acceptée par l'ensemble des parties signataires à l'entente, en ce qui concerne un gouvernement au nom de qui l'entente est signée après le 1^{er} juillet 2016.

ARTICLE 20.**PARTIES ADDITIONNELLES****Consentement unanime**

20. (1) Un gouvernement peut devenir partie à la présente entente avec le consentement unanime des parties à la présente entente.

Effets

(2) L'entente s'applique et lie un gouvernement qui en devient partie ainsi que l'organisme de surveillance qui en relève à compter de l'une des dates visées à l'article 19.

ARTICLE 21.**DÉNONCIATION****Avis écrit**

21. (1) Une partie à la présente entente peut la dénoncer par avis écrit notifié à chacune des parties à la présente entente. L'avis doit être signé par une personne habilitée à signer la présente entente par les lois de l'autorité législative dont relève le gouvernement dénonçant.

Délai

(2) La dénonciation prend effet le premier jour du mois suivant l'expiration d'une période de trois ans à compter du jour qui suit celui de la transmission de l'avis. Elle n'a d'effet qu'à l'égard de la partie dénonçant l'entente, l'entente continuant de s'appliquer aux autres.

Autorité secondaire

(3) Dans le cas où, à l'expiration de la période de trois ans prévue au paragraphe (2), l'organisme de surveillance relevant de la partie dénonçant l'entente agit à titre d'autorité secondaire à l'égard d'un régime de retraite, l'autorité principale du régime fournit sur demande à cet organisme une copie des dossiers, documents et autres renseignements pertinents dont elle dispose relativement au régime.

Autorité principale

(4) Dans le cas où, à l'expiration de la période de trois ans prévue au paragraphe (2), l'organisme de surveillance relevant de la partie dénonçant l'entente agit à titre d'autorité principale à l'égard d'un régime de retraite, cet organisme doit :

- a) déterminer, le cas échéant, l'organisme de surveillance qui deviendra la nouvelle autorité principale du régime à la date de la prise d'effet de la dénonciation;
- b) fournir à la nouvelle autorité principale du régime visée au sous-paragraphe a), aussitôt que possible après son entrée en fonction, les dossiers, documents et autres renseignements pertinents dont il dispose relativement au régime.

Obligations de la nouvelle autorité principale

(5) L'organisme de surveillance qui devient la nouvelle autorité principale d'un régime de retraite dans le cas prévu au paragraphe (4) doit, aussitôt que possible après son entrée en fonction, informer l'administrateur et chacune des autorités secondaires du régime de la date à laquelle il est entré en fonction à titre d'autorité principale.

Obligations de l'administrateur

(6) L'administrateur d'un régime de retraite à qui la nouvelle autorité principale notifie l'information prévue au paragraphe (5) doit la transmettre :

- a) à chaque employeur partie au régime et à chaque association syndicale représentant une personne ayant des droits au titre du régime, dans les 90 jours de cette notification;
- b) à chaque personne qui, ayant des droits au titre du régime, a le droit de recevoir un relevé annuel de tels droits, au plus tard à l'expiration du délai pour fournir à cette personne le prochain relevé annuel de ses droits.

Règles transitoires

(7) Malgré les articles 4 et 6, dans le cas où un organisme de surveillance devient la nouvelle autorité principale d'un régime de retraite dans le cas prévu au paragraphe (4) :

- a) toute affaire relative au régime et en cours devant une autorité principale antérieure le jour qui précède celui de l'entrée en fonction de la nouvelle autorité principale est continuée devant cette autorité principale antérieure;
- b) toute affaire relative au régime qui se rapporte à une ordonnance, instruction, autorisation ou autre décision proposée ou prononcée par une autorité principale antérieure et qui est en cours devant un organisme administratif ou un tribunal le jour précédant celui de l'entrée en fonction de la nouvelle autorité principale est continuée devant l'organisme ou le tribunal saisi;
- c) les règles suivantes s'appliquent à toute affaire dans laquelle une autorité principale antérieure ou l'organisme administratif ou le tribunal visé au sous-paragraphe b) a proposé ou prononcé une ordonnance, instruction, autorisation ou autre décision à l'égard de laquelle un droit de recours était prévu par la loi sur les régimes de retraite ou par une autre loi qui s'appliquait le jour précédant celui de l'entrée en fonction de la nouvelle autorité principale :
 - (i) le droit de recours est maintenu pour autant que le délai prévu pour l'exercer n'est pas expiré;
 - (ii) le recours est formé devant l'organisme administratif ou le tribunal prévu par la loi qui y donne ouverture;
- d) les règles suivantes s'appliquent à toute affaire relative au régime qui n'est pas visée aux sous-paragraphe a) à c) bien qu'elle ait pris naissance avant le jour de l'entrée en fonction de la nouvelle autorité principale, mais seulement dans la mesure où l'affaire concerne l'application de dispositions qui, parmi celles de la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale antérieure, portent sur une matière visée à l'annexe B :
 - (i) l'autorité principale antérieure peut, même après avoir perdu la qualité d'autorité principale, procéder à un examen, une inspection ou une enquête relativement à cette affaire en vertu de la loi en question afin de déterminer si cette loi a été respectée et, en pareille occurrence, l'affaire demeure du ressort de cette autorité;
 - (ii) dans le cas où l'affaire se rapporte à une infraction à la loi en question, l'auteur de l'infraction peut être poursuivi par les autorités qui ont compétence en vertu des lois émanant de l'autorité législative dont relève l'autorité principale antérieure et l'affaire demeure du ressort de cette dernière;
- e) toute affaire visée aux sous-paragraphe a) à d) demeure assujettie à la loi sur les régimes de retraite ou à toute autre loi qui s'y applique selon la présente entente le jour précédant celui de l'entrée en fonction de la nouvelle autorité principale.

ARTICLE 22.

MODIFICATION

Consentement unanime

22. La présente entente peut être modifiée avec le consentement unanime écrit de chacune des parties signataires.

ARTICLE 23.

EXEMPLAIRES MULTIPLES

Signature d'exemplaires différents

23. La présente entente et toute modification de celle-ci peuvent être faites en plusieurs exemplaires.

ARTICLE 24.

LANGUES DE L'ENTENTE

Textes faisant foi

24. La présente entente et toute modification de celle-ci sont faites en français et en anglais, les deux textes faisant également foi.

PARTIE VII
MISE EN ŒUVRE ET DISPOSITIONS TRANSITOIRES)

ARTICLE 25.
REMPLACEMENT
Ententes antérieures

25. Sous réserve des articles 27 et 28, la présente entente remplace à compter de la date de son entrée en vigueur à l'une des dates visées à l'article 19, la convention intitulée « Accord multilatéral de réciprocité » et toute convention similaire relative à l'application des lois sur les régimes de retraite conclue entre les gouvernements parties à la présente entente ou entre des ministères ou organismes de ces gouvernements.

ARTICLE 26.
DISPOSITIONS TRANSITOIRES
Mesure préalable

26. (1) Dans le cas où la présente entente est entrée en vigueur à l'une des dates visées à l'article 19 et qu'un régime de retraite est devenu, à cette date, assujéti pour la première fois à la présente entente :

- a) si le régime est enregistré auprès d'un seul organisme de surveillance et que ce dernier est sujet à la présente entente, l'organisme en question devient dès lors l'autorité principale du régime;
- b) si le régime est enregistré auprès de plusieurs organismes de surveillance qui sont tous sujets à la présente entente, l'organisme de surveillance relevant de l'autorité législative ayant compétence sur le plus grand nombre de participants actifs au régime au sens du paragraphe (3) de l'article 3 devient dès lors l'autorité principale du régime;
- c) si le régime est enregistré auprès de plusieurs organismes de surveillance dont certains ne sont pas sujets à la présente entente, celle-ci ne s'applique au régime qu'à compter de la date où chaque organisme de surveillance auprès duquel il est enregistré est sujet à l'entente, et c'est à cette date que l'autorité principale du régime est déterminée en application du sous-paragraphe b).

Règle de prépondérance

(2) Dans le cas où l'autorité principale d'un régime de retraite ne peut être déterminée par application du sous-paragraphe b) du paragraphe (1) parce qu'au moins deux autorités législatives ont compétence sur un nombre positif égal de participants actifs au régime, l'autorité principale du régime sera l'organisme de surveillance qui relève de l'une de ces autorités législatives et dont le bureau principal est situé le plus près de celui de l'administrateur du régime. Pour l'application du présent paragraphe :

- a) le bureau principal d'un organisme de surveillance est celui où l'organisme exerce la plupart de ses fonctions de surveillance;
- b) le bureau principal de l'administrateur d'un régime de retraite est celui où l'administrateur mentionné au régime exerce la plupart de ses activités d'administration.

Obligations de l'autorité principale

(3) L'organisme de surveillance qui devient l'autorité principale d'un régime de retraite en vertu du présent article doit, aussitôt que possible après son entrée en fonction à titre d'autorité principale, informer l'administrateur et chacun des organismes de surveillance du régime de la date de son entrée en fonction.

Règles transitoires

(4) Malgré les articles 4 et 6, dans le cas où un organisme de surveillance devient l'autorité principale d'un régime de retraite en application du présent article :

- a) toute affaire relative au régime et en cours devant un organisme de surveillance le jour qui précède celui où l'autorité principale entre en fonction est continuée devant l'organisme qui en est saisi;
- b) toute affaire relative au régime qui se rapporte à une ordonnance, instruction, autorisation ou autre décision proposée ou prononcée par un organisme de surveillance et qui est en cours devant un organisme administratif ou un tribunal le jour précédant celui où l'autorité principale entre en fonction est continuée devant l'organisme ou le tribunal saisi;
- c) les règles suivantes s'appliquent à toute affaire dans laquelle l'organisme de surveillance visé au sous-paragraphe a) ou l'organisme administratif ou le tribunal visé au sous-paragraphe b) a proposé ou prononcé une ordonnance, instruction, autorisation ou autre décision à l'égard de laquelle un droit de recours était prévu par la loi sur les régimes de retraite ou par une autre loi qui s'appliquait le jour précédant celui de l'entrée en fonction de l'autorité principale :
 - (i) le droit de recours est maintenu pour autant que le délai prévu pour l'exercer n'est pas expiré;
 - (i) le recours est formé devant l'organisme administratif ou le tribunal prévu par la loi qui y donne ouverture;
- d) les règles suivantes s'appliquent à toute affaire relative au régime qui n'est pas visée aux sous-paragraphe a) à c) bien qu'elle ait pris naissance avant le jour de l'entrée en fonction de l'autorité principale du régime au sens de la présente entente, mais seulement dans la mesure où l'affaire concerne l'application de dispositions qui, parmi celles de la loi sur les régimes de retraite émanant de l'autorité législative dont relève un organisme de surveillance du régime, portent sur une matière visée à l'annexe B :
 - (i) l'organisme de surveillance en question peut, même après l'entrée en fonction de l'autorité principale, procéder à un examen, une inspection ou une enquête relativement à cette affaire en vertu de la loi en question afin de déterminer si cette loi a été respectée et, en pareille occurrence, l'affaire demeure du ressort de cet organisme de surveillance;
 - (ii) dans le cas où l'affaire se rapporte à une infraction à la loi en question, l'auteur de l'infraction peut être poursuivi par les autorités qui ont compétence en vertu des lois émanant de l'autorité législative dont relève l'organisme de surveillance en question et l'affaire demeure du ressort de celui-ci;
- e) sous réserve des articles 27 et 28, toute affaire visée aux sous-paragraphe a) à d) demeure assujéti à la loi sur les régimes de retraite, à toute autre loi et à toute entente visée à l'article 25 qui s'y applique le jour précédant celui de l'entrée en fonction de l'autorité principale aux termes de la présente entente.

Nouvelle partie à la présente entente après le 1^{er} juillet 2016

(5) Malgré les articles 4 et 6, si la présente entente entre en vigueur après le 1^{er} juillet 2016, à l'égard d'un gouvernement qui n'était pas partie à la présente entente avant cette date, et qu'un régime de retraite est, à la date de l'entrée en vigueur de celle-ci à l'égard de cette partie, déjà assujéti à la présente entente :

- a) l'autorité principale du régime informe l'administrateur du régime et chacun des organismes de surveillance du régime de la date à laquelle la présente entente est entrée en vigueur à l'égard de cette partie, dès que possible après cette date;
- b) toute affaire relative au régime et en cours devant un organisme de surveillance le jour qui précède la date à laquelle la présente entente entre en vigueur à l'égard de cette partie est continuée devant l'organisme qui en est saisi;
- c) toute affaire relative au régime qui se rapporte à une ordonnance, instruction, autorisation ou autre décision proposée ou prononcée par un organisme de surveillance et qui est en cours devant un organisme administratif ou un tribunal le jour qui précède la date à laquelle la présente entente entre en vigueur à l'égard de cette partie est continuée devant l'organisme ou le tribunal saisi;
- d) les règles suivantes s'appliquent à toute affaire dans laquelle l'organisme de surveillance visé au sous-paragraphe b) ou l'organisme administratif ou le tribunal visé au sous-paragraphe c) a proposé ou prononcé une ordonnance, instruction, autorisation ou autre décision à l'égard de laquelle un droit de recours était prévu par la loi sur les régimes de retraite ou par une autre loi qui s'appliquait le jour qui précède la date à laquelle la présente entente entre en vigueur à l'égard de cette partie :
 - (i) le droit de recours est maintenu pour autant que le délai prévu pour l'exercer n'est pas expiré;
 - (ii) le recours est formé devant l'organisme administratif ou le tribunal prévu par la loi qui y donne ouverture;
- e) les règles suivantes s'appliquent à toute affaire relative au régime qui n'est pas visée aux sous-paragrophes b) à d) bien qu'elle ait pris naissance avant la date à laquelle la présente entente est entrée en vigueur à l'égard de cette partie, et dans la mesure où l'affaire concerne l'application de dispositions qui, parmi celles de la loi sur les régimes de retraite émanant de l'autorité législative dont relève un organisme de surveillance du régime, portent sur une matière visée à l'annexe B :
 - (i) l'organisme de surveillance en question peut, même après la date à laquelle la présente entente entre en vigueur à l'égard de cette partie, procéder à un examen, à une inspection ou à une enquête relativement à cette affaire en vertu de la loi en question afin de déterminer si cette loi a été respectée et, dans un tel cas, l'affaire demeure du ressort de cet organisme de surveillance;
 - (ii) dans le cas où l'affaire se rapporte à une infraction à la loi en question, l'auteur de l'infraction peut être poursuivi par les autorités qui ont compétence en vertu des lois émanant de l'autorité législative dont relève l'organisme de surveillance en question et l'affaire demeure du ressort de celui-ci;
- f) toute affaire visée aux sous-paragrophes b) à e) demeure assujéti à la loi sur les régimes de retraite, à toute autre loi et à toute entente visée à l'article 25 qui s'applique à cette affaire le jour qui précède la date à laquelle la présente entente est entrée en vigueur à l'égard de cette partie.

**PARTIE VIII
DISPOSITIONS FINALES ET PARTICULIÈRES**

ARTICLE 27**REMPLACEMENT DE L'ENTENTE DE 2011****Entente de 2011**

27. À compter du 1^{er} juillet 2016, la présente entente remplace l'entente sur les régimes de retraite relevant de plus d'une autorité gouvernementale, qui est entrée en vigueur le 1^{er} juillet 2011 à l'égard du gouvernement de l'Ontario et du Québec. L'application de l'entente de 2011 est limitée aux affaires visées à l'article 28.

ARTICLE 28**RÈGLE TRANSITOIRE ADDITIONNELLE****Affaires en cours selon l'entente de 2011**

28. Sous réserve de l'article 27, toute affaire concernant un régime de retraite assujéti à l'entente sur les régimes de retraite relevant de plus d'une autorité gouvernementale au 30 juin 2016 et qui, à cette date, était en cours devant la Commission des services financiers de l'Ontario, Retraite Québec, un organisme administratif ou un tribunal demeure assujéti à cette entente.

ARTICLE 29.**DÉNONCIATION****Avis écrit aux autres parties**

29. (1) Malgré l'article 21, une partie à la présente entente peut la dénoncer par avis écrit notifié à chacune des parties à la présente entente, si l'avis écrit est donné le ou après le 1^{er} janvier 2019 et avant le 1^{er} avril 2019. L'avis doit être signé par une personne habilitée à signer la présente entente par les lois de l'autorité législative dont relève le gouvernement dénonçant.

Date d'effet de la dénonciation

(2) La dénonciation prend effet le 1^{er} juillet 2019. Elle n'a d'effet qu'à l'égard de la partie dénonçant l'entente, l'entente continuant de s'appliquer aux autres.

ANNEXE A
LOIS SUR LES RÉGIMES DE RETRAITE

Alberta

1. *Employment Pension Plans Act*, S.A. 2012, c. E-8.1.

Colombie-Britannique

2. *Pension Benefits Standards Act*, S.B.C. 2012, c. 30.

Manitoba

3. *Loi sur les prestations de pension*, C.P.L.M., c. P32.

Nouveau-Brunswick

4. *Loi sur les prestations de pension*, L.N.-B. 1987, c. P-5.1.

Terre-Neuve-et-Labrador

5. *Pension Benefits Act, 1997*, S.N.L. 1996, c. P-4.01.

Nouvelle-Écosse

6. *Pension Benefits Act*, S.N.S. 2011, c. 41.

Ontario

7. *Loi sur les régimes de retraite*, L.R.O. 1990, c. P.8.

Québec

8. *Loi sur les régimes complémentaires de retraite*, R.L.R.Q., c. R-15.1.

Saskatchewan

9. *The Pension Benefits Act, 1992*, S.S. 1992, c. P-6.001.

Canada

10. *Loi de 1985 sur les normes de prestation de pension*, L.R.C. 1985 (2^e suppl.), c. 32.

ANNEXE B
MATIÈRES FAISANT L'OBJET DES DISPOSITIONS LÉGISLATIVES INCORPORÉES

ARTICLE 1.**LOI SUR LES RÉGIMES DE RETRAITE ÉMANANT DE L'AUTORITÉ LÉGISLATIVE DONT RELÈVE L'AUTORITÉ PRINCIPALE****Dispositions législatives applicables**

1. S'appliquent à un régime de retraite les dispositions de la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale du régime qui se rapportent aux matières visées aux dispositions 1 à 11 ci-dessous :

Enregistrement d'un régime de retraite

1. En ce qui a trait à l'enregistrement d'un régime de retraite :

- a) l'obligation de l'administrateur d'un régime de retraite de s'assurer de la conformité du régime avec la loi sur les régimes de retraite qui s'y applique;
- b) l'obligation de demander l'enregistrement d'un régime de retraite auprès de l'organisme de surveillance compétent;
- c) l'interdiction d'administrer un régime de retraite qui n'est pas enregistré auprès de l'organisme de surveillance compétent;
- d) le processus d'enregistrement d'un régime de retraite, y compris la transmission des formulaires et des documents requis, la forme et le contenu de ces documents ainsi que les délais pour les transmettre;
- e) la question de savoir si l'enregistrement d'un régime de retraite fait foi de sa conformité avec la loi sur les régimes de retraite qui s'y applique;
- f) le pouvoir de l'organisme de surveillance de refuser d'enregistrer un régime de retraite non conforme à la loi sur les régimes de retraite qui s'y applique ou de radier l'enregistrement d'un tel régime.

Enregistrement d'une modification d'un régime de retraite

2. En ce qui a trait à l'enregistrement d'une modification d'un régime de retraite :

- a) l'obligation de demander l'enregistrement de toute modification d'un régime de retraite ou d'un document connexe auprès de l'organisme de surveillance compétent;
- b) le processus d'enregistrement des modifications d'un régime de retraite, y compris la transmission des formulaires et des documents requis, la forme et le contenu de ces documents ainsi que les délais pour les transmettre;
- c) la question de savoir si l'enregistrement d'une modification d'un régime de retraite fait foi de sa conformité avec la loi sur les régimes de retraite qui s'y applique;
- d) le pouvoir de l'organisme de surveillance de refuser d'enregistrer une modification non conforme à la loi sur les régimes de retraite visée au sous-paragraphe a) du paragraphe (1) de l'article 6 de la présente entente ou de radier l'enregistrement d'une telle modification;
- e) le pouvoir de l'administrateur d'administrer le régime tel que modifié dans le cas où celui-ci n'est pas conforme à la loi sur les régimes de retraite qui s'y applique;
- f) l'obligation de transmettre aux participants actifs au régime et aux autres intéressés un avis concernant toute modification du régime, y compris la forme et le contenu de l'avis et le délai pour le transmettre.

Administration d'un régime de retraite

3. En ce qui a trait à l'administration d'un régime de retraite :

- a) l'obligation qu'un régime de retraite soit administré par un administrateur;
- b) celui qui peut agir à titre d'administrateur;
- c) le droit des participants actifs ou d'autres intéressés de créer un comité consultatif qui conseille l'administrateur et les règles relatives à ce comité.

Responsabilités des administrateurs d'un régime de retraite

4. En ce qui a trait aux personnes impliquées dans l'administration d'un régime de retraite :

- a) les obligations suivantes imposées à l'administrateur d'un régime de retraite ou au fiduciaire, au gardien ou au détenteur d'une caisse de retraite :
 - (i) administrer le régime de retraite ou la caisse de retraite conformément à la loi sur les régimes de retraite qui s'y applique et aux dispositions du régime;
 - (ii) agir à titre de fiduciaire à l'égard des participants actifs et des autres intéressés;
 - (iii) détenir la caisse de retraite en fiducie pour les participants actifs et les autres intéressés;
 - (iv) agir avec honnêteté et loyauté et dans le meilleur intérêt des participants actifs et des autres intéressés;
 - (v) agir avec soin, prudence, diligence et compétence comme le ferait en pareilles circonstances une personne raisonnable;

- (vi) placer l'actif de la caisse de retraite conformément à la loi sur les régimes de retraite et à la politique de placement écrite du régime de retraite, dans le meilleur intérêt des participants actifs et des autres intéressés et d'une manière prudente et raisonnable;
- (vii) organiser périodiquement une assemblée des participants actifs et des autres intéressés;
- b) les obligations suivantes imposées aux personnes impliquées dans l'administration d'un régime de retraite ou d'une caisse de retraite :
 - (i) mettre en œuvre les connaissances et les aptitudes qu'elles doivent posséder compte tenu de leur entreprise ou de leur profession;
 - (ii) se familiariser avec leurs devoirs et leurs obligations fiduciaires;
 - (iii) posséder les compétences, les aptitudes et le dévouement requis pour assumer leurs responsabilités et consulter un expert au besoin;
- c) les obligations des personnes impliquées dans l'administration d'un régime ou d'une caisse de retraite en matière de conflit d'intérêts;
- d) le recours des administrateurs de régimes de retraite à des représentants ou à des conseillers, le choix et la surveillance de ceux-ci et les règles qui se rapportent à eux;
- e) les obligations des employeurs et des fiduciaires quant aux renseignements à fournir aux administrateurs de régimes de retraite;
- f) le paiement des dépenses relatives au régime de retraite.

Dossiers d'un régime de retraite

5. En ce qui a trait aux documents relatifs à un régime de retraite :

- a) les délais de conservation des renseignements relatifs à un régime de retraite;
- b) le droit de l'administrateur d'un régime de retraite d'obtenir les renseignements nécessaires à l'administration du régime.

Financement d'un régime de retraite (sauf dans le contexte d'une terminaison partielle ou totale)

6. En ce qui a trait au financement d'un régime de retraite, sauf en contexte de terminaison partielle ou totale du régime :

- a) les cotisations à verser à la caisse de retraite, y compris le type ou la forme des cotisations ainsi que les modes et les délais de paiement;
- b) le degré minimal de capitalisation et de solvabilité d'un régime de retraite, y compris les liens entre le degré de capitalisation et de solvabilité du régime et le financement des modifications apportées au régime;
- c) l'affectation de l'actif d'un régime de retraite à l'acquittement de cotisations;
- d) les rapports d'évaluation actuarielle qui doivent être transmis à l'organisme de surveillance, y compris la forme et le contenu des rapports, les délais pour les produire et les normes actuarielles devant guider leur préparation;
- e) le remboursement de cotisations à l'employeur, aux participants actifs ou à d'autres intéressés;
- f) les limites au transfert des droits d'une personne au titre d'un régime de retraite dans le cas où le régime est affecté d'un déficit selon l'approche de capitalisation ou de solvabilité;
- g) celui qui peut agir à titre de fiduciaire, de gardien ou de détenteur d'une caisse de retraite;
- h) les communications entre l'administrateur, le fiduciaire, le détenteur et le gardien d'une caisse de retraite au sujet des cotisations exigibles et l'obligation d'aviser l'organisme de surveillance lorsque des cotisations échues ne sont pas versées.

Placements d'un régime de retraite

7. En ce qui a trait aux placements d'un régime de retraite :

- a) les placements de la caisse de retraite, y compris les restrictions qui les concernent ainsi que l'exigence que l'actif d'un régime de retraite soit détenu au nom du régime ou à celui de la caisse;
- b) l'obligation de l'administrateur d'un régime de retraite de préparer une politique de placement écrite et les règles applicables à cette politique, y compris sa forme et son contenu, son dépôt auprès d'un organisme de surveillance et le délai pour y procéder, le cas échéant, et ceux à qui cette politique doit être fournie;
- c) les règles applicables dans les cas où les participants actifs et les autres intéressés peuvent décider des placements faits avec les cotisations portées à leur compte, y compris le nombre minimal et le type de choix de placements qui doivent être offerts, la formation et les conseils disponibles aux participants actifs ou ceux qui peuvent fournir ces conseils.

Actif d'un régime de retraite

8. En ce qui a trait à l'actif d'un régime de retraite :

- a) l'obligation que l'actif de la caisse de retraite soit détenu par une catégorie déterminée de détenteurs et en vertu d'un type déterminé de contrat;
- b) le versement des cotisations à la caisse de retraite;
- c) l'obligation de détenir l'actif de la caisse de retraite séparément des biens de l'employeur et la présomption à l'effet que la caisse de retraite est détenue en fiducie au bénéfice des participants actifs ou d'autres personnes;

- d) les sûretés que l'administrateur du régime détient sur les biens de l'employeur à concurrence des montants réputés détenus en fiducie;
- e) l'obligation de l'administrateur d'agir avec diligence, en engageant une procédure judiciaire au besoin, pour recouvrer les cotisations non versées.

Informations relatives à un régime de retraite

9. En ce qui a trait aux informations à transmettre relativement à un régime de retraite :
 - a) les documents et les renseignements qui doivent être transmis par l'administrateur ou par toute autre personne habilitée, y compris :
 - (i) les déclarations de renseignements périodiques;
 - (ii) pour les régimes à prestations déterminées, les informations de nature actuarielle;
 - (iii) les états financiers et les états financiers vérifiés;
 - (iv) la forme et le contenu des documents et des renseignements, celui qui doit les préparer et les délais pour les transmettre;
 - b) les documents et les renseignements suivants qui doivent être fournis par l'administrateur, y compris leur forme et leur contenu, celui qui doit les préparer et les délais pour les fournir :
 - (i) un exposé sommaire des dispositions du régime à l'intention des participants actifs et des travailleurs admissibles au régime;
 - (ii) le relevé périodique destiné aux participants actifs et aux autres intéressés;
 - c) la consultation des documents que possèdent l'administrateur du régime, l'organisme de surveillance ou toute autre personne, y compris ceux qui ont droit de consulter les documents, la fréquence à laquelle les documents peuvent être consultés, le lieu de la consultation et les frais qui peuvent être imposés.

Adhésion à un régime de retraite

10. En ce qui a trait au droit d'adhérer à un régime de retraite :
 - a) la possibilité qu'un même régime de retraite couvre une ou plusieurs catégories d'employés;
 - b) la possibilité que des régimes de retraite distincts soient établis pour les employés à temps plein et ceux à temps partiel.

Désignation de l'administrateur d'un régime de retraite

11. En ce qui a trait à la désignation de l'administrateur d'un régime de retraite :
 - a) le pouvoir de l'organisme de surveillance de se désigner lui-même ou de désigner un tiers à titre d'administrateur d'un régime de retraite et de révoquer cette désignation;
 - b) les pouvoirs d'un administrateur désigné.

ARTICLE 2.

POUVOIRS DE L'AUTORITÉ PRINCIPALE

Dispositions législatives applicables

2. Aux fins d'appliquer la loi sur les régimes de retraite émanant de l'autorité législative dont relève l'autorité principale d'un régime de retraite dans les cas où celle-ci s'applique au régime conformément à l'article 1, s'appliquent également au régime les dispositions de ladite loi concernant :

Enquête

1. Les pouvoirs de l'autorité principale en matière d'examen, d'inspection ou d'enquête.

Décisions

2. Le pouvoir de l'autorité principale de prononcer, ou de proposer de prononcer, une ordonnance, une instruction, une autorisation ou une autre décision ainsi que le pouvoir de l'autorité principale, d'un organisme administratif ou d'un tribunal de modifier telle ordonnance, instruction, autorisation ou autre décision.

Recours

3. Le droit de celui qui s'estime lésé par une ordonnance, une instruction, une autorisation ou une autre décision de l'autorité principale, d'un organisme administratif ou d'un tribunal, d'en demander la reconsidération ou la révision par l'autorité, un organisme administratif ou un tribunal.

Infractions

4. Les infractions que peut être accusé d'avoir commises celui qui contrevient à cette loi et les peines dont il est passible.

**ENTENTE DE 2016 SUR LES RÉGIMES DE RETRAITE RELEVANT
DE PLUS D'UNE AUTORITÉ GOUVERNEMENTALE**

EN FOI DE QUOI,
le soussigné, dûment autorisé par
le lieutenant-gouverneur en conseil de la Colombie-Britannique, a signé
l'Entente de 2016 sur les régimes de retraite
relevant de plus d'une autorité gouvernementale

Signé à _____ Victoria BC _____,

le 16 jour de mai 2016.

(original signé par)

Michael de Jong

Ministre des Finances

**ENTENTE DE 2016 SUR LES RÉGIMES DE RETRAITE RELEVANT
DE PLUS D'UNE AUTORITÉ GOUVERNEMENTALE**

EN FOI DE QUOI,
le soussigné, dûment autorisé par
le gouverneur en conseil de la Nouvelle-Écosse, a signé
l'Entente de 2016 sur les régimes de retraite
relevant de plus d'une autorité gouvernementale

Signé à _____ Halifax _____,

le 19 jour de mai 2016.

(original signé par)

Randy Delorey
Ministre des Finances et du Conseil du Trésor

**ENTENTE DE 2016 SUR LES RÉGIMES DE RETRAITE RELEVANT
DE PLUS D'UNE AUTORITÉ GOUVERNEMENTALE**

EN FOI DE QUOI,
le soussigné, dûment autorisé par
le lieutenant-gouverneur en conseil de l'Ontario, a signé
l'Entente de 2016 sur les régimes de retraite
relevant de plus d'une autorité gouvernementale

Signé à _____ Toronto _____,

le 18 jour de mai 2016.

(original signé par)

Charles Sousa

Ministre des Finances

**ENTENTE DE 2016 SUR LES RÉGIMES DE RETRAITE RELEVANT
DE PLUS D'UNE AUTORITÉ GOUVERNEMENTALE**

EN FOI DE QUOI,
les soussignés, dûment autorisés par
le gouvernement du Québec, ont signé
l'Entente de 2016 sur les régimes de retraite
relevant de plus d'une autorité gouvernementale

Signé à _____ Québec _____,

le 17 jour de mai 2016.

(original signé par)

Carlos J. Leitão

Ministre des Finances

Signé à _____ Québec _____,

le 18 jour de mai 2016.

(original signé par)

Jean-Marc Fournier

Ministre responsable des Relations canadiennes
et de la Francophonie canadienne

**ENTENTE DE 2016 SUR LES RÉGIMES DE RETRAITE RELEVANT
DE PLUS D'UNE AUTORITÉ GOUVERNEMENTALE**

EN FOI DE QUOI,
le soussigné, dûment autorisé par
le lieutenant-gouverneur en conseil de la Saskatchewan, a signé
l'Entente de 2016 sur les régimes de retraite
relevant de plus d'une autorité gouvernementale

Signé à _____ Regina _____.

le 16 jour de May 2016.

(original signé par)
Gordon Wyant
Ministre de la Justice et procureur généraux

Applications to Provincial Parliament — Private Bills Demandes au Parlement provincial — Projets de loi d'intérêt privé

PUBLIC NOTICE

The rules of procedure and the fees and costs related to applications for Private Bills are set out in the Standing Orders of the Legislative Assembly's Internet site at <http://www.ontla.on.ca> or from:

Procedural Services Branch
Room 1405, Whitney Block, Queen's Park
Toronto, Ontario M7A 1A2
Telephone: 416/325-3500 (Collect calls will be accepted)

Applicants should note that consideration of applications for Private Bills that are received after the first day of September in any calendar year may be postponed until the first regular Session in the next following calendar year.

DEBORAH DELLER
Clerk of the Legislative Assembly.

(8699) T.F.N

Corporation Notices Avis relatifs aux compagnies

NOTICE OF AMENDED BY-LAWS

Kingston Crisis Pregnancy Centre
Ontario Corporation Number: 000866232

Has amended the organizations by-laws and passed them on April 27th, 2013. Updated by-laws are available upon request.

(149-P160)

NOTICE OF INTENTION TO DISOLVE

CORE AUTOMOTIVE LIMITED

CORE AUTOMOTIVE LIMITED hereby gives notice pursuant to the Business Corporations Act (Ontario) of its intention to dissolve.

DATED the 26th day of May, 2016.

GINA CARPINO
Secretary

(149-P161)

Sale of Land for Tax Arrears By Public Tender Ventes de terrains par appel d'offres pour arriéré d'impôt

MUNICIPAL ACT, 2001

SALE OF LAND BY PUBLIC TENDER

THE CORPORATION OF THE TOWN OF GRAVENHURST

TAKE NOTICE that tenders are invited for the purchase of the lands described below and will be received until 3:00 p.m. local time on June 30,

2016, at the Town of Gravenhurst Municipal Office, 3-5 Pineridge Gate, Gravenhurst.

The tenders will then be opened in public on the same day as soon as possible after 3:00 p.m. at the Town of Gravenhurst Municipal Office, 3-5 Pineridge Gate, Gravenhurst.

Description of Land(s):

Roll No. 44 02 010 007 02902 0000; David St (Rear); PIN 48185-0234(LT); Part Lots 10 and 11 EMR Plan 3 Gravenhurst as in GV1983; Gravenhurst; The District Municipality of Muskoka; File No. 14-07

Minimum Tender Amount: \$6,897.92

Roll No. 44 02 010 007 10120 0000; Muskoka Rd S; PIN 48190-0200 (LT); Lot 11 WMR Plan 3 Gravenhurst except DM92319; Gravenhurst; The District Municipality of Muskoka; File No. 14-08

Minimum Tender Amount: \$4,913.29

Roll No. 44 02 010 015 09107 0000; 240 Revell St; PIN 48194-0263(LT); Part Lot 45 Plan 15 Gravenhurst designated Part 1 Plan 35R20734; Gravenhurst; The District Municipality of Muskoka; File No. 14-21

Minimum Tender Amount: \$19,480.08

Roll No. 44 02 010 017 06900 0000; 325 McPherson St; PIN 48175-0900(LT); Lots 4 and 5 S/S Water St, Lots 19 and 20 N/S Private Rd, Plan 12 Gravenhurst; The District Municipality of Muskoka; File No. MAGT14-27

Minimum Tender Amount: \$25,554.16

Roll No. 44 02 020 011 06202 0000; Bethune Dr N; PIN 48183-0035(LT); Lot 25 RCP 529 Gravenhurst; The District Municipality of Muskoka; File No. 14-38

Minimum Tender Amount: \$7,000.50

Roll No. 44 02 020 028 07400 0000; 1025 Turtle Lake Road; PIN 48175-0130(LT); Parcel 17134 Section Muskoka; Part Lot 35 Concession 6 Muskoka designated Part 37 Plan BR450; Gravenhurst; The District Municipality of Muskoka; File No. 14-43

Minimum Tender Amount: \$10,462.10

Roll No. 44 02 020 038 01900 0000; 43 Island 26LM; PIN 48174-0072(LT); Part Lot 7 Plan 13 Muskoka as in DM316331; Part Island F or Taylor Island in Lake Muskoka; Gravenhurst; The District Municipality of Muskoka; File No. 14-44

Minimum Tender Amount: \$29,922.68

Roll No. 44 02 020 046 03405 0000; E/S Green Place Rd; PIN 48039-0265(LT); Parcel 19570 Section Muskoka; Lot 11 Plan M396 Gravenhurst S/T LT17197, LT18455, LT18456 & LT18457; Gravenhurst; The District Municipality of Muskoka; File No. 14-49

Minimum Tender Amount: \$7,516.18

Roll No. 44 02 030 004 00700 0000; 1664 Highway 11 N, Kilworthy; PIN 48043-0630(LT); Part Lot 17 Concession EMR Morrison as in DM272652; Gravenhurst; The District Municipality of Muskoka; File No. 14-54

Minimum Tender Amount: \$24,125.76

Roll No. 44 02 030 004 05105 0000; PIN 48043-0697(LT); Part Lot 20 Concession EMR Morrison designated Part 4, Plan 35R10137; S/T debts in DM108886; Gravenhurst; The District Municipality of Muskoka; File No. 14-55

Minimum Tender Amount: \$4,966.13

Roll No. 44 02 030 013 09300 0000; Kilworthy Rd; PIN 48041-0046(LT); Parcel 20500 Section Muskoka; Block D Plan M433 Morrison; Gravenhurst; The District Municipality of Muskoka; File No. 14-68

Minimum Tender Amount: \$7,035.53

Roll No. 44 02 030 020 05200 0000; PIN 48040-0125(LT); Lot 1 Concession 12 Morrison; Gravenhurst; The District Municipality of Muskoka; File No. 14-71

Minimum Tender Amount: \$9,812.99

Roll No. 44 02 040 005 10400 0000; PIN 48050-0085(LT); Lot 36 Plan 1 Ryde, Gravenhurst; The District Municipality of Muskoka; File No. 14-77

Minimum Tender Amount: \$11,788.09

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank or trust corporation payable to the municipality and representing at least 20 per cent of the tender amount.

Except as follows, the municipality makes no representation regarding the title to, crown interests, availability of road access or any other matters relating to the lands to be sold. Responsibility for ascertaining these matters rests with the potential purchasers. Any interests of the Federal or Provincial Crown encumbering the land at the time of the tax sale will continue to encumber the land after the registration of the tax deed.

This sale is governed by the *Municipal Act, 2001* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes, HST if applicable and the relevant land transfer tax.

The municipality has no obligation to provide vacant possession to the successful purchaser.

For further information regarding this sale and a copy of the prescribed form of tender visit www.OntarioTaxSales.ca, www.gravenhurst.ca/taxsales, or if no internet available contact:

KRISTA REYNOLDS
Admin Clerk III – Revenue & Taxation
The Corporation of the Town of Gravenhurst
3-5 Pineridge Gate
Gravenhurst, Ontario P1P 1Z3
Local: 705-687-3412 Ext. 257
Toll Free: 1-855-687-3412 Ext. 257

(149-P162)

MUNICIPAL ACT, 2001

SALE OF LAND BY PUBLIC TENDER

THE CORPORATION OF THE CITY OF NIAGARA FALLS

TAKE NOTICE that tenders are invited for the purchase of the lands described below and will be received until 3:00 p.m. local time on July 6, 2016, at the Niagara Falls City Hall, 4310 Queen Street, Niagara Falls Ontario.

The tenders will then be opened in public on the same day as soon as possible after 3:00 p.m. at the Niagara Falls City Hall, 4310 Queen Street, Niagara Falls.

Description of Land(s):

Roll No. 27 25 070 011 00200 0000; 6236 Culp St; PIN 64356-0073(LT); Part Lot 76 Plan 40 Stamford; Part Lot 77 Plan 40 Stamford as in RO322423; S/T debts in RO322423; Niagara Falls; subject to Execution 98-01652, if enforceable; File No. 15-07

Minimum Tender Amount: \$19,473.00

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank or trust corporation payable to the municipality and representing at least 20 per cent of the tender amount.

Except as follows, the municipality makes no representation regarding the title to, crown interests, environmental concerns or any other matters relating to the lands to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

The land was previously advertised for a sale to be held on the 11th day of May, 2016 but the sale was postponed.

This sale is governed by the *Municipal Act, 2001* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes, HST if applicable and the relevant land transfer tax.

The municipality has no obligation to provide vacant possession to the successful purchaser.

For further information regarding this sale and a copy of the prescribed form of tender, visit: www.OntarioTaxSales.ca or if no internet access available, contact:

LISA ANTONIO
Coordinator of Tax
The Corporation of the City of Niagara Falls
4310 Queen Street
P.O. Box 1023
Niagara Falls ON L2E 6X5
(905) 356-7521 X 4302
www.niagarafalls.ca/taxsales

(149-P163)

MUNICIPAL ACT, 2001

SALE OF LAND BY PUBLIC TENDER

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on July 8, 2016 at the office of the Clerk of the Township of South Stormont, 2 Mille Roches Road, Long Sault, Ontario, K0C 1P0.

The tenders will then be opened in public on the same day at the office of the Clerk of the Township of South Stormont, 2 Mille Roches Road, Long Sault, Ontario, K0C 1P0 at 3:15 p.m.

Description of Lands:

1. Lt 13-14 Pl 268; Subject to an Easement as in TC47304; South Stormont (PIN 60208-0271) Roll No. 04-06-001-005-32800

Minimum Tender Amount: \$54,753.11

2. Lt 15 Pl 268; S/T TC47304; South Stormont (Part of PIN 60208-0270) Roll No. 04-06-001-005-34000

Minimum Tender Amount: \$8,995.33

3. Lt 16 Pl 268; S/T TC47304; South Stormont (Part of PIN 60208-0270) Roll No. 04-06-001-005-34200

Minimum Tender Amount: \$10,163.13

4. Lt 17 Pl 268; S/T TC47304; South Stormont (Part of PIN 60208-0270) Roll No. 04-06-001-005-34400

Minimum Tender Amount: \$10,163.13

5. Lt 36 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-38400

Minimum Tender Amount: \$3,375.84

6. Lt 37 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-38600

Minimum Tender Amount: \$3,375.84

7. Lt 38 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-38800

Minimum Tender Amount: \$3,375.84

8. Lt 39 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-39000

Minimum Tender Amount: \$3,375.84

9. Lt 40 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-39200

Minimum Tender Amount: \$3,375.84

10. Lt 41 Pl 268; S/T TC47304; South Stormont (Part of PIN 60209-0190) Roll No. 04-06-001-005-39400

Minimum Tender Amount: \$3,375.84

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank or trust corporation payable to the municipality and representing at least 20 per cent of the tender amount.

Except as follows, the municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Act, 2001* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes, HST, if applicable, and the relevant land transfer tax.

The municipality has no obligation to provide vacant possession to the successful purchaser.

For further information regarding this sale and a copy of the prescribed form of tender contact:

MRS. JOHANNA BARKLEY
Treasurer
The Corporation of the
Township of South Stormont
2 Mille Roches Road
P.O. Box 84
Long Sault, Ontario, K0C 1P0

(149-P164)

Publications under Part III (Regulations) of the Legislation Act, 2006
Règlements publiés en application de la partie III (Règlements)
de la Loi de 2006 sur la législation

2016—06—04

ONTARIO REGULATION 137/16

made under the

MILK ACT

Made: April 20, 2016

Filed: May 17, 2016

Published on e-Laws: May 17, 2016

Printed in *The Ontario Gazette*: June 4, 2016

Amending Reg. 756 of R.R.O. 1990
(MARKETING BOARDS)

1. Regulation 756 of the Revised Regulations of Ontario, 1990 is amended by adding the following French version:
COMMISSIONS DE COMMERCIALISATION

1. Dans les 20 jours de l'élection des membres, toute commission de commercialisation dépose auprès de la Commission les renseignements suivants :

- a) les nom et adresse des membres élus et le district que chacun d'eux représente;
- b) le nom du président et du vice-président;
- c) l'emplacement et l'adresse postale du siège social de la commission de commercialisation;
- d) les nom et adresse du secrétaire et du trésorier.

2. La commission de commercialisation fait part à la Commission, dans les 10 jours, de toute vacance occasionnée par la démission ou le décès d'un membre.

3. (1) Toute commission de commercialisation dépose auprès de la Commission dans les sept jours, samedi et jours fériés exclus, une copie de l'ordre du jour de ses réunions.

(2) Toute commission de commercialisation tient un procès-verbal de ses réunions et permet à la Commission de le consulter à ses bureaux pendant les heures normales d'ouverture.

4. Lorsqu'elle reçoit une copie d'un accord ou d'une sentence qui a été déposé auprès de la Commission en application du paragraphe 7 (4) de la Loi, la commission de commercialisation la dépose auprès de son secrétaire.

5. Toute commission de commercialisation fait déposer auprès de la Commission des copies conformes de ses règlements administratifs et règlements dans les sept jours de leur adoption.

6. Toute commission de commercialisation fait parvenir à la Commission une copie certifiée conforme de ses états financiers annuels ainsi que le rapport du ou des vérificateurs après leur dépôt auprès de la commission de commercialisation.

7. (1) Les états financiers annuels de la commission de commercialisation comprennent les éléments suivants :

- a) le seuil relatif à la somme à déclarer fixé par la commission de commercialisation dans ses règlements administratifs;
- b) le montant de chaque subvention ou paiement de ce genre que la commission de commercialisation a accordé à une personne ou à une association ou un groupe de personnes pendant l'exercice et qui est supérieur ou égal au seuil relatif à la somme à déclarer;
- c) le montant de chaque subvention ou paiement de ce genre qui est inférieur au seuil relatif à la somme à déclarer et que la commission de commercialisation a accordé à une personne ou à une association ou un groupe de personnes pendant l'exercice avant que le règlement administratif fixant ce seuil soit adopté lors d'une assemblée annuelle de la commission de commercialisation;

- d) le nom de la personne ou de l'association ou du groupe de personnes à qui a été accordé chaque subvention ou paiement de ce genre visé à l'alinéa b) ou c);
- e) le nombre total des subventions et paiements de ce genre dont chacun est inférieur au seuil relatif à la somme à déclarer et que la commission de commercialisation a accordés à des personnes et à des associations et groupes de personnes pendant l'exercice après que le règlement administratif fixant ce seuil a été adopté lors d'une assemblée annuelle de la commission de commercialisation;
- f) le montant total des subventions et paiements de ce genre visés à l'alinéa e).

(2) Sur demande, une commission de commercialisation fournit à la Commission ou à un producteur les renseignements concernant les subventions ou paiements de ce genre qui sont inclus dans le montant total déclaré aux termes de l'alinéa (1) f).

8. Lorsqu'elle fait un rapport général sur ses activités au cours de l'exercice, la commission de commercialisation en fait parvenir une copie à la Commission.

Commencement

2. This Regulation comes into force on the day it is filed.

Made by:

ONTARIO FARM PRODUCTS MARKETING COMMISSION:

GERI KAMENZ
Chair

MIKE RELF
Secretary

Date made: April 20, 2016

ONTARIO REGULATION 138/16

made under the

MILK ACT

Made: April 20, 2016

Filed: May 17, 2016

Published on e-Laws: May 17, 2016

Printed in *The Ontario Gazette*: June 4, 2016

Amending O. Reg. 143/98

(FEES - ADMINISTRATION AND ENFORCEMENT OF DELEGATED LEGISLATION)

1. Ontario Regulation 143/98 is amended by adding the following French version:**DROITS — APPLICATION ET EXÉCUTION DES TEXTES LÉGISLATIFS DÉLÉGUÉS**

1. (1) Les droits à acquitter pour un certificat de préposé au classement du lait en réservoir et un certificat d'apprenti préposé au classement du lait en réservoir en application des paragraphes 88 (4) et (4.1) du Règlement 761 des Règlements refondus de l'Ontario de 1990 sont payables à Dairy Farmers of Ontario.

(2) Dairy Farmers of Ontario peut utiliser les droits acquittés pour les certificats pour appliquer et exécuter les dispositions du Règlement 761 dont il est l'organisme d'application désigné.

2. (1) La Commission délègue à Dairy Farmers of Ontario le pouvoir réglementaire mentionné aux dispositions suivantes du paragraphe 19 (1) de la Loi relativement aux textes législatifs désignés par les articles 1 et 2 du Règlement de l'Ontario 121/98 (Application et exécution des règlements concernant le Programme de contrôle de la qualité du lait et de la crème crus), pris en vertu de la Loi, à l'égard desquels il est l'organisme d'application désigné :

1. La disposition 27 (droits à acquitter pour la sélection, le classement, le rejet, le pesage, l'échantillonnage et l'analyse du lait ou de la crème).
2. La disposition 67.1 (droits, pénalités, coûts et frais).
3. La disposition 67.2 (conditions, modes et délais applicables au paiement des droits, pénalités, coûts ou frais).

(2) Les droits, pénalités, coûts ou frais à acquitter aux termes d'un règlement pris en vertu du paragraphe (1) sont payables à Dairy Farmers of Ontario.

(3) Dairy Farmers of Ontario peut utiliser les montants payés au titre des droits, pénalités, coûts ou frais pour appliquer et exécuter les dispositions du Règlement 761 à l'égard desquelles il est l'organisme d'application désigné.

Commencement**2. This Regulation comes into force on the day it is filed.**

Made by:

ONTARIO FARM PRODUCTS MARKETING COMMISSION:

GERALD KAMENZ
*Chair*MIKE RELF
Secretary

Date made: April 20, 2016

ONTARIO REGULATION 139/16

made under the

MILK ACT

Made: May 16, 2016

Filed: May 17, 2016

Published on e-Laws: May 17, 2016

Printed in *The Ontario Gazette*: June 4, 2016

Amending O. Reg. 121/98

(ADMINISTRATION AND ENFORCEMENT OF REGULATIONS IN RESPECT OF THE RAW MILK AND CREAM
QUALITY PROGRAM)**1. Ontario Regulation 121/98 is amended by adding the following French version:****APPLICATION ET EXÉCUTION DES RÈGLEMENTS CONCERNANT LE PROGRAMME
DE CONTRÔLE DE LA QUALITÉ DU LAIT ET DE LA CRÈME CRUS**

1. (1) Sous réserve du paragraphe (2), les dispositions suivantes de la *Loi sur le lait* sont désignées comme textes législatifs désignés dans la mesure où elles se rapportent à la qualité du lait ou de la crème :

1. L'article 1.
2. L'alinéa 2 c).
3. Les paragraphes 2.1 (2), (3), (4) et (5).
4. Les paragraphes 4 (2) et 6 (5).
5. Les articles 10, 11, 13, 21, 22, 24, 25 et 26.

(2) Les dispositions de la Loi énoncées au paragraphe (1) ne sont désignées que dans la mesure où elles s'appliquent à l'application et à l'exécution des dispositions du Règlement 761 des Règlements refondus de l'Ontario de 1990 qui sont désignées par les articles 2 et 3.

2. (1) Sous réserve des paragraphes (2) et (3), les dispositions suivantes du Règlement 761 des Règlements refondus de l'Ontario de 1990 sont désignées comme textes législatifs désignés dans la mesure où elles se rapportent à la qualité du lait ou de la crème :

1. Les articles 1 à 39.
2. Les paragraphes 44 (1) et (3).
3. Les paragraphes 45 (1) et (2).
4. Les paragraphes 46 (1), (2), (3) et (4).
5. Les articles 47, 48 et 49.
6. Les paragraphes 51 (1) et (4).
7. Les articles 52, 53, 54 et 55.
8. Les alinéas 56 (1) a) et b).
9. L'article 57.
10. Les paragraphes 64 (1), (2) et (3).
11. Les articles 65 et 75.
12. Les alinéas 88 (1) c) et f).
13. Les paragraphes 88 (2), (3), (4), (4.1) et (5).
14. L'article 89.
15. Le paragraphe 90 (3).

16. Les articles 91, 92, 93 et 94.

(2) Les dispositions suivantes qui sont désignées par le paragraphe (1) sont exemptées de la désignation en ce qui concerne les questions indiquées :

1. Le sous-alinéa 5 (1) a) (ii), l'alinéa 5 (1) h) et le paragraphe 52 (1.1) en ce qui concerne l'approbation d'un laboratoire par le directeur.
2. L'article 1, le sous-alinéa 5 (1) a) (ii), l'alinéa 5 (1) h), le paragraphe 52 (1) et le paragraphe 54 (2) en ce qui concerne l'approbation par le directeur d'une méthode d'analyse officielle du lait ou de la crème.
3. Le paragraphe 38 (6) en ce qui concerne l'approbation par le directeur de la quantité d'un échantillon de lait.

(3) Les dispositions suivantes qui sont désignées par le paragraphe (1) sont désignées compte tenu des restrictions indiquées :

1. L'article 1, uniquement en ce qui concerne l'application et l'exécution des autres dispositions désignées par le paragraphe (1).
2. Le paragraphe 51 (1), uniquement en ce qui concerne les préposés au classement du lait en réservoir.
3. Les paragraphes 88 (2), (3), (4), (4.1) et (5) et les articles 89, 91, 92, 93 et 94, uniquement en ce qui concerne le demandeur d'un certificat de préposé au classement du lait en réservoir ou d'apprenti préposé au classement du lait en réservoir.

3. L'organisme appelé Dairy Farmers of Ontario est désigné comme organisme d'application aux fins de l'application et de l'exécution des textes législatifs désignés par les articles 1 et 2, dans la mesure où ces textes s'appliquent au lait de vache et à la crème fermière.

Commencement

2. This Regulation comes into force on the day it is filed.

Made by:

JEFF LEAL
Minister of Agriculture, Food and Rural Affairs

Date made: May 16, 2016

ONTARIO REGULATION 140/16

made under the

HIGHWAY 407 EAST ACT, 2012

Made: April 26, 2016

Filed: May 17, 2016

Published on e-Laws: May 17, 2016

Printed in *The Ontario Gazette*: June 4, 2016**TOLL-FREE PERIOD****Period when no tolls are payable**

1. (1) No tolls are payable on Highway 407 East during the period that begins on the day that the highway is open for public use and ends on the day before the day this Regulation is revoked.

(2) For greater certainty, the last day on which tolls are not payable is the day before the day this Regulation is revoked.

Commencement

2. This Regulation comes into force on the day it is filed.

Made by:

Pris par :

*Le ministre des Transports,*STEVEN DEL DUCA
Minister of Transportation

Date made: April 26, 2016

Pris le : 26 avril 2016

23/16

RÈGLEMENT DE L'ONTARIO 140/16

pris en vertu de la

LOI DE 2012 SUR L'AUTOROUTE 407 EST

pris le 26 avril 2016

déposé le 17 mai 2016

publié sur le site Lois-en-ligne le 17 mai 2016

imprimé dans la *Gazette de l'Ontario* le 4 juin 2016**PÉRIODE SANS PÉAGE****Période pendant laquelle aucun péage n'est exigible**

1. (1) Aucun péage n'est exigible sur l'autoroute 407 Est pendant la période commençant le jour où l'autoroute est ouverte à la circulation publique et se terminant la veille du jour de l'abrogation du présent règlement.

(2) Il est entendu que le dernier jour où aucun péage n'est exigible correspond à la veille du jour de l'abrogation du présent règlement.

Entrée en vigueur

2. Le présent règlement entre en vigueur le jour de son dépôt.

Made by:

Pris par :

*Le ministre des Transports,*STEVEN DEL DUCA
Minister of Transportation

Date made: April 26, 2016

Pris le : 26 avril 2016

23/16

ONTARIO REGULATION 141/16

made under the

PLANNING ACT

Made: May 10, 2016

Filed: May 18, 2016

Published on e-Laws: May 18, 2016

Printed in *The Ontario Gazette*: June 4, 2016

Amending O. Reg. 699/98

(ORDER UNDER SUBSECTION 17 (10) OF THE ACT)

1. Ontario Regulation 699/98 is amended by adding the following section:**5.** (1) The Council of the County of Lennox and Addington is authorized to pass a by-law,

- (a) exempting any or all proposed official plan amendments of a municipality mentioned in subsection (2) from the Council's approval under section 17 of the Act; and
- (b) exempting a proposed official plan amendment of a municipality mentioned in subsection (2) from the Council's approval under section 17 of the Act.

(2) The by-law may be passed in respect of one or both of the following municipalities:

- 1. Town of Greater Napanee.
- 2. Loyalist Township.

(3) The authorization is subject to the following conditions:

- 1. The municipality in respect of which the by-law is passed shall provide a copy of the proposed official plan amendment to the Minister during consultation under clause 17 (15) (a) of the Act.
- 2. A copy of the adopted plan shall be forwarded to the Minister at the same time that notice is given under clause 17 (23) (a) of the Act.

(4) The authorization is not terminated because the municipality in respect of which the by-law is passed does not meet a condition set out in subsection (3).

Commencement**2. This Regulation comes into force on the day it is filed.**Made by:
Pris par :*Le ministre des Affaires municipales et du Logement,*TED McMEEKIN
*Minister of Municipal Affairs and Housing*Date made: May 10, 2016
Pris le : 10 mai 2016

RÈGLEMENT DE L'ONTARIO 141/16

pris en vertu de la

LOI SUR L'AMÉNAGEMENT DU TERRITOIRE

pris le 10 mai 2016

déposé le 18 mai 2016

publié sur le site Lois-en-ligne le 18 mai 2016

imprimé dans la *Gazette de l'Ontario* le 4 juin 2016

modifiant le Règl. de l'Ont. 699/98

(ARRÊTÉ VISÉ AU PARAGRAPHE 17 (10) DE LA LOI)

1. Le Règlement de l'Ontario 699/98 est modifié par adjonction de l'article suivant :**5.** (1) Le conseil du comté de Lennox et Addington est autorisé à adopter un règlement municipal qui :

- a) soustrait tout ou partie des modifications proposées à un plan officiel d'une municipalité mentionnée au paragraphe (2) à l'exigence voulant qu'elles reçoivent l'approbation du conseil en application de l'article 17 de la Loi;
- b) soustrait une modification proposée à un plan officiel d'une municipalité mentionnée au paragraphe (2) à l'exigence voulant qu'elle reçoive l'approbation du conseil en application de l'article 17 de la Loi.

(2) Le règlement municipal peut être adopté à l'égard d'une des municipalités suivantes ou des deux :

- 1. La ville de Greater Napanee.
- 2. Le canton Loyalist.

(3) L'autorisation est assortie des conditions suivantes :

- 1. La municipalité à l'égard de laquelle le règlement municipal est adopté doit remettre au ministre une copie de la modification proposée au plan officiel lors des consultations visées à l'alinéa 17 (15) a) de la Loi.
- 2. Une copie du plan adopté doit être transmise au ministre lorsqu'un avis est donné en application de l'alinéa 17 (23) a) de la Loi.

(4) L'autorisation n'est pas révoquée du fait que la municipalité à l'égard de laquelle le règlement municipal est adopté ne satisfait pas à une condition énoncée au paragraphe (3).

Entrée en vigueur**2. Le présent règlement entre en vigueur le jour de son dépôt.**

Made by:

Pris par :

Le ministre des Affaires municipales et du Logement,

TED McMEEKIN
Minister of Municipal Affairs and Housing

Date made: May 10, 2016

Pris le : 10 mai 2016

ONTARIO REGULATION 142/16

made under the

VINTNERS QUALITY ALLIANCE ACT, 1999

Made: April 25, 2016

Approved: May 16, 2016

Filed: May 18, 2016

Published on e-Laws: May 18, 2016

Printed in *The Ontario Gazette*: June 4, 2016

Amending O. Reg. 406/00

(RULES OF VINTNERS QUALITY ALLIANCE ONTARIO RELATING TO TERMS FOR VQA WINE)

1. Subsection 4 (2) of Ontario Regulation 406/00 is revoked.
2. Item 11 of Table 1 to Appendix A to the Regulation is amended by striking out “18.0° Brix” in Column 3 and substituting “17.0° Brix”.

Commencement

3. This Regulation comes into force on the later of July 1, 2016 and the day it is filed.

Made by:

VINTNERS QUALITY ALLIANCE ONTARIO:

BRIAN SCHMIDT
*Chair*LOUISE ENGEL
Vice-Chair

Date made: April 25, 2016

I approve this Regulation.

DAVID ORAZIETTI
Minister of Government and Consumer Services

Date approved: May 16, 2016

23/16

ONTARIO REGULATION 143/16

made under the

CLIMATE CHANGE MITIGATION AND LOW-CARBON ECONOMY ACT, 2016

Made: May 19, 2016

Filed: May 19, 2016

Published on e-Laws: May 19, 2016

Printed in *The Ontario Gazette*: June 4, 2016**QUANTIFICATION, REPORTING AND VERIFICATION OF GREENHOUSE GAS EMISSIONS****CONTENTS**

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GENERAL

Interpretation

1. (1) In this Regulation,

“accredited verification body” means a verification body that is accredited to ISO 14065 by a member of the International Accreditation Forum;

“associated gas” means gas found in association with crude oil, either dissolved in crude oil or as a cap of free gas above the crude oil;

“biogas” means a gas made from the anaerobic digestion of organic matter in wastewater or wastewater treatment systems;

“biomass” means organic matter, other than source separated organics and peat or peat derivatives, that meets the criteria set out in Schedule 4;

“capped participant” means a mandatory participant or a voluntary participant;

“CO₂e” means, when used in reference to a quantity of greenhouse gas, the equivalent quantity of carbon dioxide, calculated in accordance with section 3;

“distribution system” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;

“EPA Regulation” means Ontario Regulation 452/09 (Greenhouse Gas Emissions Reporting) made under the *Environmental Protection Act*;

“facility” means all buildings, equipment, structures and stationary items, such as surfaces and storage piles that,

(a) are owned or operated by the same person, and

(b) are located,

(i) on a single site,

(ii) on two or more adjacent sites that function as a single integrated site, or

(iii) in the case of a pipeline transportation system, a transmission system or a distribution system, on two or more sites that are not adjacent;

“fractionation facility” means a facility at which liquefied natural gas is fractionated into its constituent liquid products, including ethane, propane, normal butane, isobutene or pentanes plus;

“general stationary combustion equipment” includes any stationary combustion devices, including boilers, simple and combined cycle combustion turbines, engines, incinerators (including units that combust hazardous waste or gaseous waste) and process heaters but does not include,

(a) portable equipment,

(b) stationary emergency generators that have a nameplate generating capacity of less than 10 megawatts, and

(c) any auxiliary fossil fuel powered equipment, other than stationary emergency generators, that is intended for use only in emergency situations, including fire pumps and flares;

“GHG report” means a report required to be given to the Director under subsection 10 (3) of the Act;

“global warming potential” means, in respect of a greenhouse gas, the number set out in Column 5 of Schedule 1 opposite the greenhouse gas;

“Guideline” means the guideline published by the Ministry and available from the Ministry, entitled “Guideline for Quantification, Reporting and Verification of Greenhouse Gas Emissions”, as amended from time to time;

“IESO” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;

“ISO 14064-3” means standard ISO 14064-3, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”, as amended from time to time;

“ISO 14065” means standard ISO 14065, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition”, as amended from time to time;

“liquefied natural gas” means natural gas that has been liquefied by reducing its temperature to minus 162 degrees Celsius at atmospheric pressure;

“NAICS” means the North American Industry Classification System maintained for Canada by Statistics Canada, as amended or revised from time to time;

“natural gas” includes liquefied natural gas;

“petroleum product” means a petroleum product that is listed in the Guideline as a petroleum product;

“pipeline transportation system” means a facility consisting of a system of pipelines in Ontario, or a part of such a system, that transports natural gas and its associated installations, including storage installations but excluding straddle plants or other processing installations;

“portable” means, when used in reference to a piece of equipment, equipment that is designed to be and can be moved from one location to another, subject to subsection (2);

“refinery fuel gas” means gas generated at a petroleum refinery process unit, including still gas and flexigas, or associated gas;

“reporting amount” means the reporting amount determined under section 5;

“source separated organics” has the same meaning as in Ontario Regulation 160/99 (Definitions and Exemptions) made under the *Electricity Act, 1998*;

“specified GHG activity” means an activity set out in Column 1 of Schedule 2, as described in Column 2 of that Schedule;

“transmission system” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;

“verification amount” means the verification amount determined under section 10;

“year” means a calendar year.

(2) For the purposes of this Regulation, a piece of equipment is not portable if any of the following circumstances apply:

1. It is attached to a foundation.
2. It is at the same location at a facility for more than 12 consecutive months.
3. It has been located at a seasonal facility for two or more years and is used on a regular basis during at least three months of the year.
4. It is moved from one location to another in an attempt to circumvent the requirements of this Regulation.

(3) For the purposes of the definition of “facility”, two sites are adjacent if the boundary of one site touches or, were it not for an intervening highway, road allowance, railway line, railway allowance or utility corridor, would touch the boundary of the other site.

(4) Where this Regulation incorporates by reference a provision of ISO 14064-3 or ISO 14065, the definitions set out in the standard are incorporated by reference for the purposes of interpreting the provision, except if the term has been defined in this Regulation, in which case the definition in this Regulation applies for the purposes of interpreting the provision.

Application

2. (1) This Regulation applies in respect of activities engaged in by persons on or after January 1, 2017.

(2) The requirements in this Regulation relating to a greenhouse gas apply only in respect of a greenhouse gas listed in Column 1 of Schedule 1.

(3) This Regulation does not apply to the IESO.

Calculation of amount of greenhouse gas

3. The amount of greenhouse gas in tonnes of CO₂e shall be calculated for the purposes of this Regulation by applying the following formula:

$$E = \sum_{i=0}^n \text{GHG}_i \times \text{GWP}_i$$

where,

E = the amount of greenhouse gas, expressed in tonnes of CO₂e,

GHG_i = the total amount of greenhouse gas i, expressed in tonnes,

GWP_i = the global warming potential for greenhouse gas i,

n = the number of greenhouse gases, and

i = the greenhouse gas.

FACILITIES AT WHICH SPECIFIED GHG ACTIVITIES ARE ENGAGED

Duty to quantify

4. (1) This section applies to a person who is the owner or operator of a facility at which a specified GHG activity is engaged in.

(2) The person is required to quantify the amount of greenhouse gas emitted during all specified GHG activities at the facility during a year.

(3) The person shall, subject to subsection (4), use the standard quantification methods set out in the Guideline to quantify the amount in respect of each specified GHG activity.

(4) The person may use methods other than the standard quantification methods in quantifying a maximum of the lesser of 20,000 tonnes and 3 per cent of the amount of greenhouse gas emitted during all specified GHG activities at the facility during a year.

(5) The following rules apply where the standard quantification methods in respect of an activity include a choice of calculation methodologies:

1. The person shall select one of the calculation methodologies and use it for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology.
2. If the Director consents to the use of another methodology, the person shall use the methodology consented to for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology.

(6) All amounts of greenhouse gas quantified shall be expressed as tonnes of CO₂e.

(7) If the reporting amount or the verification amount is a number that is not a whole number when expressed in tonnes, the number shall be rounded up to the nearest tonne.

(8) For the purposes of this section, if there is a change during a year in the owner or operator of a facility, the owner or operator at the end of the year is deemed to have been the owner or operator for the entire year.

Duty to report

5. (1) This section applies to a person who is required under section 4 to quantify the amount of greenhouse gas emitted during all specified GHG activities at a facility during a year.

(2) The person is required to give a GHG report to the Director with respect to the specified GHG activities engaged in at the facility for the year if the reporting amount in respect of the facility for the year, determined in accordance with the following formula, is 10,000 tonnes of CO₂e or more:

$$R = (A - B)$$

where,

R = the reporting amount,

A = the amount of greenhouse gas emitted during the specified GHG activities engaged in at the facility, quantified in accordance with section 4, and

B = the portion of A that is carbon dioxide emitted from the combustion of biomass.

Continuing duty to report

6. (1) Subject to sections 7, 8 and 9, a person who is required to give the Director a GHG report with respect to specified GHG activities engaged in at a facility for a year shall give the Director a GHG report with respect to the specified GHG activities engaged in at the facility for each subsequent year.

(2) Subject to sections 8 and 9, a person who prepared a report in accordance with the EPA Regulation for the purpose of registering as a voluntary participant in 2016 in respect of specified GHG activities engaged in at a facility and who is registered as a voluntary participant in respect of the activities engaged in at the facility shall give the Director a GHG report with respect to the activities for 2017 and for each subsequent year.

(3) Subject to sections 7, 8 and 9, a person who was required to prepare reports with respect to specified GHG activities engaged in during 2015 or 2016 under the EPA Regulation shall give the Director a GHG report with respect to the specified GHG activities engaged in at the facility for 2017 and for each subsequent year.

Reporting, persons who are not capped participants

7. (1) Subject to subsection (2), the requirement in section 6 to give GHG reports with respect to specified GHG activities engaged in at a facility for subsequent years ceases to apply in a year to a person who is not a capped participant if,

- (a) the person has complied with this Regulation for the three consecutive years preceding the year; and
- (b) the reporting amount in respect of the facility has been less than 10,000 tonnes of CO₂e for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the reporting amount in respect of the facility is 10,000 tonnes of CO₂e or more.

Reporting, capped participants

8. (1) Subject to subsection (2), the requirement in section 6 to give GHG reports with respect to specified GHG activities engaged in at a facility for subsequent years ceases to apply to a capped participant, starting in the first year following a compliance period, if,

- (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
- (b) the reporting amount in respect of the facility has been less than 10,000 tonnes of CO₂e for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the reporting amount in respect of the facility is 10,000 tonnes of CO₂e or more.

Reporting, where specified GHG activities cease permanently

9. The requirement in section 6 to give GHG reports with respect to specified GHG activities engaged in at a facility for subsequent years ceases to apply to a person if the specified GHG activities permanently cease to be engaged in at the facility and the person,

- (a) provides notice to the Director that the activities have ceased permanently;
- (b) gives the Director a GHG report in respect of the final year in which the activities were engaged in at the facility; and
- (c) has the GHG report mentioned in clause (b) verified and submits a verification statement to the Director, as required by this Regulation.

Duty to verify GHG report

10. A person who is required to give the Director a GHG report with respect to specified GHG activities engaged in at a facility is required to have the report verified by an accredited verification body if the verification amount in respect of the facility for the year, determined in accordance with the following formula, is 25,000 tonnes of CO₂e or more:

$$V = (A - B) - (D - E)$$

where,

V = the verification amount,

A = the amount of greenhouse gas emitted during the specified GHG activities engaged in at the facility, quantified in accordance with section 4,

B = the portion of A that is carbon dioxide emitted from the combustion of biomass,

D = the portion of A that is emitted,

- (a) from coal storage,
- (b) during the operation of equipment related to the transmission, storage and transportation of natural gas,
- (c) as fugitive HFC emissions during the operation of cooling units at electricity generators, and
- (d) as fugitive emissions during the operation of geothermal electricity generating facilities, and

E = the portion of D that is carbon dioxide emitted from the combustion of biomass.

Continuing duty to verify reports

11. (1) This section applies to the following persons:

1. A person who is required to have a GHG report with respect to specified GHG activities engaged in at a facility verified.
2. A person who had a GHG report with respect to specified GHG activities engaged in at a facility verified in accordance with this Regulation for the purpose of registering as a voluntary participant in respect of the activities.
3. A person who was required to have a report with respect to specified GHG activities engaged in during 2015 verified in accordance with the EPA Regulation.

4. A person who had a report verified in accordance with the EPA Regulation for the purpose of registering as a voluntary participant in respect of specified GHG activities engaged in at a facility and who is registered as a voluntary participant in respect of the activities.
- (2) Subject to subsection (3), the person shall have each subsequent GHG report with respect to specified GHG activities engaged in at the facility verified by an accredited verification body.
- (3) Subject to subsection (4), the requirement in subsection (2) to have subsequent GHG reports verified ceases to apply to a person, starting in the first year following the end of a compliance period, if,
 - (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
 - (b) the verification amount in respect of the facility is less than 25,000 tonnes of CO₂e for each of those years.
- (4) Subsection (3) ceases to apply to a person if, for any year following its application, the verification amount in respect of the facility is 25,000 tonnes of CO₂e or more.

ELECTRICITY IMPORTATION, NATURAL GAS DISTRIBUTION AND PETROLEUM PRODUCT SUPPLY

Duty to calculate

12. (1) This section applies to a person who engages in electricity importation, natural gas distribution or petroleum product supply, as described in paragraphs 1, 2 and 3 of subsection 9 (3) of the Act.
- (2) If the person satisfies the criteria set out opposite the person in Column 2 of the Table to this section, the person is required to calculate the amount of the greenhouse gas emissions associated with a prescribed activity.
- (3) The prescribed activity of the person, in respect of which greenhouse gas emissions must be calculated, is the activity set out opposite the person in Column 3 of the Table to this section.
- (4) The amount of the greenhouse gas emissions associated with the prescribed activity to be calculated is the amount set out opposite the person in Column 4 of the Table to this section.
- (5) The period in respect of which the calculations must be made is a year.
- (6) The person shall, subject to subsection (7), use the standard quantification methods set out in the Guideline to calculate the amount of greenhouse gas emissions associated with the prescribed activity.
- (7) With respect to calculations of greenhouse gas emissions associated with natural gas distribution, the person may use a method other than the standard quantification methods in quantifying a maximum of the lesser of 20,000 tonnes and 3 per cent of the greenhouse gas emissions associated with the activity.
- (8) The following rules apply where the standard quantification methods in respect of an activity include a choice of calculation methodologies:
 1. The person shall select one of the calculation methodologies and use it for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology.
 2. If the Director consents to the use of another methodology, the person shall use the methodology consented to for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology.
- (9) All amounts of greenhouse gas emissions calculated shall be expressed as tonnes of CO₂e.
- (10) If the amount of greenhouse gas emissions associated with a prescribed activity is a number that is not a whole number when expressed in tonnes, the number shall be rounded up to the nearest tonne.
- (11) The prescribed activity in Column 3 of Item 3 of the Table to this section includes the supply of a petroleum product only if the supply meets the following criteria:
 1. The product must be supplied for use as a fuel in an application other than aviation or marine applications.
 2. If the product is supplied by first placing it on the Ontario market through its use in Ontario, the use must not be at a petroleum refinery or at a fractionation facility.
 3. If the person supplies the product by transferring or selling it to another person mentioned in paragraph 1 or 2 of Column 2 of Item 3 of the Table to this section, the transfer or sale must occur after the petroleum product has been moved from the petroleum refinery or fractionation facility at which the product was produced.
- (12) For the purposes of this Regulation, a sale or transfer of a petroleum product to a person mentioned in paragraph 1 or 2 of Column 2 of Item 3 of the Table to this section that occurs before the petroleum product has been moved from the petroleum refinery or fractionation facility at which the product was produced is not first placing the petroleum product on the Ontario market.
- (13) If there is a change during a year in the owner or operator of a pipeline transportation system used for natural gas distribution, the owner or operator at the end of the year is deemed to have been the owner or operator for the entire year.

TABLE
APPLICATION OF SUBSECTION 9 (3) OF THE ACT

Item	Column 1 Person	Column 2 Criteria	Column 3 Prescribed activity	Column 4 Amount associated with the prescribed activity
1.	A person who imports electricity into Ontario.	The person must be a market participant within the meaning of subsection 2 (1) of the <i>Electricity Act, 1998</i> .	Importing electricity into Ontario for consumption in Ontario.	The amount of greenhouse gas emitted from the generation of the electricity imported into Ontario for consumption in Ontario.
2.	A person who distributes natural gas in Ontario.	The person must physically deliver natural gas to a person in Ontario for consumption by the person to whom it was delivered.	Physically delivering natural gas to a person in Ontario for consumption by the person to whom it was delivered.	The amount of greenhouse gas that would be emitted from the consumption of the natural gas distributed by the person.
3.	A person who supplies petroleum products for consumption in Ontario.	The person must be one of the following: 1. An owner or operator of a petroleum refinery. 2. An owner or operator of a fractionation facility. 3. A person who imports a petroleum product into Ontario.	Supplying a petroleum product by first placing it on the Ontario market through the use of it in Ontario or through the transfer or sale of it, at wholesale or retail, to a person in Ontario, subject to the exceptions set out in subsection (11).	The amount of greenhouse gas that would be emitted from the use of the petroleum products supplied by the person.

Duty to report, verify

13. A person who is required under section 12 to calculate greenhouse gas emissions associated with a prescribed activity in a year is required to,

- (a) give the Director a GHG report with respect to the prescribed activity if the criteria set out opposite the person in Column 2 of the following Table are met; and
- (b) have the GHG report verified by an accredited verification body if the criteria set out opposite the person in Column 3 of the following Table are met.

TABLE
DUTY TO REPORT AND VERIFY

Item	Column 1 Person	Column 2 Criteria for reporting	Column 3 Criteria for verification
1.	A person who imports electricity into Ontario.	The amount of greenhouse gas emissions associated with the prescribed activity during the year is greater than zero tonnes of CO ₂ e.	The amount of greenhouse gas emissions associated with the prescribed activity during the year is greater than zero tonnes of CO ₂ e.
2.	A person who distributes natural gas in Ontario.	The amount of greenhouse gas emissions associated with the prescribed activity during the year is 10,000 tonnes of CO ₂ e or more.	The amount of greenhouse gas emissions associated with the prescribed activity during the year is 25,000 tonnes of CO ₂ e or more.
3.	A person who supplies petroleum products for consumption in Ontario.	The amount of petroleum products supplied during the year as part of the prescribed activity is 200 litres or more.	The amount of petroleum products supplied during the year as part of the prescribed activity is 200 litres or more.

Continuing duty to report

14. (1) Subject to sections 15 to 19, a person who is required to give the Director a GHG report with respect to electricity importation, natural gas distribution or petroleum product supply for a year shall give the Director a GHG report with respect to the activity for each subsequent year.

(2) Subject to sections 15 to 19, a person who was required under the EPA Regulation to prepare a report with respect to an activity mentioned in subsection (1) for 2016 shall give the Director a GHG report with respect to the activity for 2017 and for each subsequent year.

Reporting, natural gas distribution

15. (1) Subject to subsection (2), the requirement in section 14 to give GHG reports with respect to natural gas distribution for subsequent years ceases to apply in a year to a person who is not a mandatory participant if,

- (a) the person has complied with this Regulation for the three consecutive years preceding the year; and
- (b) the amount of greenhouse gas emissions associated with the activity has been less than 10,000 tonnes of CO₂e for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the amount of greenhouse gas emissions associated with the activity is 10,000 tonnes of CO₂e or more.

Reporting, natural gas distribution by mandatory participant

16. (1) Subject to subsection (2), the requirement in section 14 to give GHG reports with respect to natural gas distribution for subsequent years ceases to apply to a mandatory participant, starting in the first year following a compliance period, if,

- (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
- (b) the amount of greenhouse gas emissions associated with the activity has been less than 10,000 tonnes of CO₂e for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the amount of greenhouse gas emissions associated with the activity is 10,000 tonnes of CO₂e or more.

Reporting, electricity importation

17. (1) Subject to subsection (2), the requirement in section 14 to give GHG reports with respect to electricity importation for subsequent years ceases to apply to a mandatory participant, starting in the first year following a compliance period, if,

- (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
- (b) the amount of greenhouse gas emissions associated with the activity has been zero tonnes of CO₂e for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the amount of greenhouse gas emissions associated with the activity is more than zero tonnes of CO₂e.

Reporting, petroleum product supply

18. (1) Subject to subsection (2), the requirement in section 14 to give GHG reports with respect to petroleum product supply for subsequent years ceases to apply to a mandatory participant, starting in the first year following a compliance period, if,

- (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
- (b) the amount of petroleum product supplied by the person has been less than 200 litres for each of those years.

(2) Subsection (1) ceases to apply to a person if, for any year following its application, the amount of petroleum product supplied by the person is 200 litres or more.

Permanent cessation of activities

19. The requirement in section 14 to give GHG reports for subsequent years ceases to apply to a person in respect of an activity if the person permanently ceases to engage in the activity and the person,

- (a) provides notice to the Director that the activity has ceased permanently;
- (b) gives the Director a GHG report in respect of the final year in which the activity was engaged; and
- (c) has the GHG report mentioned in clause (b) verified and submits a verification statement to the Director, as required by this Regulation.

Continuing duty to verify, natural gas distribution

20. (1) Subject to subsection (2), a person who is required to have a GHG report with respect to natural gas distribution verified shall have each subsequent GHG report with respect to the activity verified by an accredited verification body.

(2) Subject to subsection (3), the requirement to have subsequent GHG reports with respect to natural gas distribution verified ceases to apply to a person starting in the first year following the end of a compliance period, if,

- (a) the person has complied with this Regulation for the final three consecutive years of the compliance period; and
- (b) the amount of greenhouse gas emissions associated with the activity has been less than 25,000 tonnes of CO₂e for each of those years.

(3) Subsection (2) ceases to apply to a person if, for any year following its application, the amount of greenhouse gas emissions associated with the activity is 25,000 tonnes of CO₂e or more.

GENERAL RULES — REPORTING AND VERIFICATION

GHG reports

21. (1) A GHG report given to the Director by a person with respect to specified GHG activities engaged in at a facility must be with respect to all specified GHG activities engaged in at the facility.

(2) If a person is required to give the Director a GHG report with respect to specified GHG activities engaged in at more than one facility, a separate GHG report must be given with respect to each facility.

(3) If a person is required to give the Director a GHG report with respect to more than one of the following activities, the person shall give the Director a separate GHG report with respect to each activity: electricity importation, natural gas distribution or petroleum product supply.

(4) GHG reports mentioned in subsection (1) shall not be combined with GHG reports mentioned in subsection (3).

Sampling, analysis etc.

22. A person who is required to give the Director a GHG report shall comply with all applicable sampling, analysis, measurement and recordkeeping requirements set out in the Guideline.

Contents of report

23. (1) A person who is required to give the Director a GHG report shall ensure that the report meets the requirements set out in this section.

(2) The report shall contain the following information:

1. The name and address of the person required to give the report to the Director and the address of any facility in respect of which the report is prepared.
2. The business number assigned to the person by the Canada Revenue Agency.
3. The identification number assigned to the person by the Ministry.
4. The year to which the report relates.
5. Production, material usage and process data as specified in the Guideline.
6. The total carbon dioxide emissions from the combustion of biomass during the activities with respect to which the report is prepared.
7. Such other information as may be specified in the Guideline relating to quantifications and calculations performed under this Regulation and production data given under this Regulation.
8. The date on which the report is given to the Director.
9. A statement signed and dated by an individual who is authorized by the person mentioned in paragraph 1 to sign on behalf of the person, certifying that,
 - i. the individual has examined the report to ensure that it is complete and accurate, and
 - ii. the report has been prepared in accordance with this Regulation and the statements and information contained in the report are true and accurate to the best of the individual's knowledge.

(3) In addition to the information required under subsection (2), if the GHG report is with respect to specified GHG activities engaged in at a facility, it shall contain the following information:

1. The primary NAICS code and any secondary and tertiary NAICS codes associated with each specified GHG activity.
2. The reporting amount.
3. The verification amount.
4. The amount of greenhouse gas emitted during each specified GHG activity during the year, expressed in tonnes of CO₂e.
5. The amount of each greenhouse gas, expressed in tonnes, emitted during each specified GHG activity.
6. The estimated amount of carbon dioxide that is captured at the facility from the specified GHG activities and an explanation of how the estimated total was determined, including an explanation of how the carbon dioxide may have been used, transferred from or stored at the facility.

(4) For the purposes of subsection (3), if the Guideline specifies that certain emissions are to be reported as emitted from a particular specified GHG activity, the emissions shall be reported as specified in the Guideline.

(5) In addition to the information required under subsection (2), if the GHG report is in respect of electricity importation, natural gas distribution or petroleum product supply, the report shall contain the following information:

1. The primary NAICS code and any secondary and tertiary NAICS codes associated with the activity.
2. The amount of the greenhouse gas emissions associated with the activity.

Submission of report

24. A person who is required to give the Director a GHG report with respect to activities engaged in during a year shall give the report to the Director on or before June 1 in the following year.

Submission of revised report, Director's opinion

25. If a person is required to give a revised GHG report to the Director because the Director is of the opinion that the report has not been prepared in accordance with the Act or the regulations, the revised report must be given to the Director no later than 90 days following the day on which the Director gave the person notice of the Director's opinion.

Submission of revised report, other circumstances

26. (1) A person who gives a GHG report to the Director shall revise the report and give the revised report to the Director if the person has become aware of an error, omission or misstatement in the report within seven years after the date the report was given to the Director and the person has made one of the following determinations:

1. The per cent discrepancy in the amount mentioned in subsection (2) is 5 per cent or more, as determined in accordance with subsection (3).
2. It is probable that the per cent discrepancy in the amount mentioned in subsection (2) is 5 per cent or more, based on the individual or aggregate effect of one or more errors, omissions or misstatements identified.
3. The per cent discrepancy in the production data reported in respect of an activity is 0.1 per cent or more, as determined in accordance with subsection (4).

(2) For the purposes of subsection (1), the relevant amount is,

- (a) the verification amount, if the GHG report was given to the Director with respect to specified GHG activities; or
- (b) the amount of greenhouse gas emissions associated with the prescribed activity, if the GHG report was given to the Director with respect to electricity importation, natural gas distribution or petroleum product supply.

(3) The per cent discrepancy in an amount mentioned in subsection (2) shall be determined by applying the following formula:

$$PD = (SOU / TRE \times 100)$$

where,

PD = per cent discrepancy,

SOU = the net result of summing overstatements and understatements resulting from errors, omissions and misstatements, expressed in tonnes of CO₂e, and

TRE = the amount.

(4) The per cent discrepancy in the production data reported in respect of an activity shall be determined by applying the following formula:

$$PD = (QPDv - QPDi) / QPDi \times 100$$

where,

PD = per cent discrepancy,

QPDv = actual quantity of production, and

QPDi = quantity of production as set out in the report.

(5) The person may revise a GHG report and give the revised GHG report to the Director within seven years after the date the report was given to the Director if,

- (a) the per cent discrepancy in an amount mentioned in subsection (2) is less than 5 per cent; or
- (b) the per cent discrepancy in the production data under subsection (4) is less than 0.1 per cent.
- (6) Subject to subsection (7), the revised GHG report must be given to the Director as soon as possible.

(7) If the revised GHG report is required to be verified under section 28, the person shall give the revised GHG report to the Director within 90 days after the day the person became aware of the error, omission or misstatement.

Submission of verification statement

27. A person who is required to have a GHG report verified shall submit a verification statement prepared in accordance with section 32 to the Director on or before September 1 in the same year in which the report was required to be given to the Director.

Verification of revised GHG report

28. (1) A person who gives the Director a revised GHG report shall have the revised GHG report verified in accordance with this Regulation and submit to the Director a new verification statement prepared in accordance with section 32 if either of the following circumstances applies:

1. The revised GHG report would have been required to be verified if it had been the original GHG report given to the Director.
2. The revised GHG report would not have been required to be verified if it had been the original GHG report given to the Director, but the original GHG report was required to be verified.

(2) A person who is required to submit a verification statement to the Director in respect of a revised GHG report shall submit the verification statement to the Director within 120 days after one of the following days, as the case may be:

1. The day the Director provided notice of the Director's opinion under paragraph 1 of subsection 10 (4) of the Act.
2. The day the person became aware of the error, omission or misstatement that led the person to prepare the revised GHG report.

DUTIES OF ACCREDITED VERIFICATION BODY**General duties**

29. (1) In verifying GHG reports, an accredited verification body shall comply with,

- (a) clause 6.3 of ISO 14065, as it relates to verification teams; and
- (b) clauses 4.2 to 4.10 of ISO 14064-3, as they relate to verification, except for clauses 4.3.1 and 4.3.5.

(2) In verifying GHG reports, an accredited verification body shall ensure that,

- (a) any person selected to form part of a verification team meets the requirements for a verifier set out in clause 4.1 of ISO 14064-3;
- (b) no person selected to form part of a verification team subcontracts the conduct of verifications to another person;
- (c) each verification is reviewed by a peer reviewer in accordance with clause 8.5 of ISO 14065, as it relates to verification activities; and
- (d) before a positive, qualified positive or adverse verification statement is prepared, the determination that forms the basis of the statement is reviewed by the peer reviewer.

(3) For the purposes of clause 4.6 of ISO 14064-3, if the GHG report is with respect to a specified GHG activity engaged in at a facility, the accredited verification body shall visit the facility if,

- (a) the report is the first report with respect to the facility;
- (b) no accredited verification body has visited the facility for the purposes of conducting a verification of the most recent two reports with respect to the facility;
- (c) the most recent verification of a report with respect to the facility resulted in an adverse verification statement being submitted to the Director;
- (d) the verification is the first by the accredited verification body in respect of a report prepared with respect to the facility; or
- (e) the accredited verification body is of the opinion that a visit to the facility is necessary for the purposes of determining whether the report contains a material discrepancy.

(4) For the purposes of clause 4.6 of ISO 14064-3, in the case of a GHG report given to the Director by a person with respect to electricity importation, natural gas distribution or petroleum product supply, the accredited verification body shall visit the headquarters or other location of central data management of the person if,

- (a) the report is the first report by the person with respect to the activity;
- (b) no accredited verification body has visited the headquarters or other location for the purposes of conducting a verification of the most recent two reports by the person with respect to the activity;
- (c) the most recent verification of a report by the person with respect to the activity resulted in an adverse verification statement being submitted to the Director;
- (d) the verification is the first by the accredited verification body in respect of a report prepared by the person with respect to the activity; or
- (e) the accredited verification body is of the opinion that a visit to the headquarters or other location is necessary for the purposes of determining whether the report contains a material discrepancy.

(5) For the purposes of subsections (3) and (4), references to a report include both a GHG report and a report prepared under the EPA Regulation.

Verification not required

30. For the purposes of verifying a GHG report under the Act, an accredited verification body is not required to verify amounts identified as B and D in section 10 of this Regulation that are set out in the report.

Duties re impartiality

31. (1) An accredited verification body shall comply with clause 5.4 of ISO 14065.

(2) An accredited verification body shall not conduct a verification of a GHG report if any of the following circumstances apply:

1. The accredited verification body has a potential conflict of interest that is a threat to the body's impartiality or there is another threat to the body's impartiality and the threat cannot be effectively managed with a mitigation plan that the Director has consented to in writing.
2. If the GHG report was given to the Director with respect to specified GHG activities engaged in at a facility,
 - i. the accredited verification body has provided greenhouse gas consultancy services to the owner or operator of the facility within the previous three years and the resulting threat to the body's impartiality cannot be effectively managed with a mitigation plan that the Director has consented to in writing, or
 - ii. the accredited verification body has verified six consecutive reports prepared with respect to the facility, unless at least three years have passed since the last verification.
3. If the GHG report was given to the Director with respect to electricity importation, natural gas distribution or petroleum product supply,
 - i. the accredited verification body has provided greenhouse gas consultancy services to the person within the previous three years and the resulting threat to the body's impartiality cannot be effectively managed with a mitigation plan that the Director has consented to in writing, or
 - ii. the accredited verification body has verified six consecutive reports prepared by the person, unless at least three years have passed since the last verification.

(3) For the purposes of subparagraph 2 i or 3 i of subsection (2), an accredited verification body provides greenhouse gas consultancy services if it provides any of the following services:

1. Greenhouse gas quantification.
2. Greenhouse gas data monitoring or recording.
3. Greenhouse gas information system or internal auditing services.
4. Training that supports greenhouse gas emissions reporting under this Regulation or any other greenhouse gas reporting program.

(4) If an accredited verification body ceases to verify GHG reports with respect to a facility or with respect to activities engaged in by a person, after having verified such reports for two or more consecutive years, the accredited verification body shall not verify a GHG report with respect to the facility or with respect to the person's activities until at least three years have passed.

(5) For the purposes of subsection (4), references to a GHG report include a report prepared under the EPA Regulation.

(6) Before completing a verification of a GHG report, an accredited verification body shall assess the potential for any compromised impartiality in conducting the verification and provide to the Director a written assessment report that,

- (a) identifies any potential compromised impartiality; and
- (b) if any potential compromised impartiality is identified under clause (a), proposes a mitigation plan in respect of it.

(7) After verification of a GHG report has begun, the accredited verification body shall, if any potential compromise of its impartiality arises, immediately undertake the assessment mentioned in subsection (6) and submit a written assessment report in accordance with that subsection to the Director.

Verification statement

32. (1) When verifying a GHG report, an accredited verification body shall determine, in accordance with this section, whether there is a reasonable level of assurance that the report contains no material discrepancy and whether the report was prepared in accordance with this Regulation.

(2) The accredited verification body shall, at the end of a verification, prepare a type of verification statement described in Column 1 of the following Table if the determination set out opposite the type in Column 2 of the Table has been made.

TABLE
TYPES OF VERIFICATION STATEMENTS

Item	Column 1 Type of verification statement	Column 2 Determination of accredited verification body
1.	Positive.	Both of the following circumstances apply: 1. There is a reasonable level of assurance that the GHG report contains no material discrepancy. 2. The GHG report was prepared in accordance with this Regulation.
2.	Qualified positive.	Both of the following circumstances apply: 1. There is a reasonable level of assurance that the GHG report contains no material discrepancy. 2. The GHG report was prepared substantially in accordance with this Regulation.
3.	Adverse.	One or both of the following circumstances apply: 1. There is a reasonable level of assurance that the GHG report contains a material discrepancy. 2. The GHG report was not prepared substantially in accordance with this Regulation.

(3) A material discrepancy exists if the per cent discrepancy in one of the following amounts, as determined under subsection (4), is 5 per cent or more:

1. The verification amount, if the GHG report was with respect to specified GHG activities engaged in at a facility.
2. The amount of greenhouse gas emissions associated with the prescribed activity, if the GHG report was with respect to electricity importation, natural gas distribution or petroleum product supply.

(4) The per cent discrepancy in an amount mentioned in subsection (3) shall be determined by applying the following formula:

$$PD = (SOU / TRE \times 100)$$

where,

PD = per cent discrepancy,

SOU = the net result of summing overstatements and understatements resulting from errors, omissions and misstatements, expressed in tonnes of CO₂e, and

TRE = the amount.

(5) A material discrepancy exists if the individual or aggregate effect of one or more errors, omissions or misstatements identified in the course of verification makes it probable that there is a discrepancy of 5 per cent or more in one of the amounts mentioned in subsection (3).

(6) A material discrepancy exists if the per cent discrepancy in the production data reported in respect of an activity is 0.1 per cent or more, based on the following formula:

$$PD = (QPDv - QPDi) / QPDi \times 100$$

where,

PD = per cent discrepancy,

QPDv = quantity of production determined and verified by the accredited verification body, and

QPDi = quantity of production.

(7) The accredited verification body shall submit the verification statement in respect of a GHG report to the person who gave the report to the Director and shall ensure that the verification statement meets the requirements set out in clause 4.9 of ISO 14064-3.

Verification report

33. (1) If an accredited verification body verifies a GHG report under the Act, it shall prepare a verification report that sets out, at a minimum, the following:

1. The proposed verification statement.
2. The verification amount.
3. A description of the objectives and scope of the verification and the criteria applied in conducting the verification.
4. A description of the data and information supporting the verification report.
5. Details of the independent quantifications and checking of the data and information supporting the verification report.

6. A record of any error, omission, misstatement or non-compliance identified during the verification.
7. A record of any corrections made to the GHG report as a result of the identification of anything mentioned in paragraph 6.
8. An assessment of the data management systems.
9. A summary of conclusions.
10. The peer reviewer's approval of the verification report and the proposed verification statement.

(2) An accredited verification body shall provide a copy of a verification report prepared under subsection (1) to the person whose GHG report was verified on or before the date that the verification statement is submitted to the person.

POWERS OF DIRECTOR REGARDING VERIFICATION

Re-verification

34. (1) The Director may require a re-verification of a GHG report under subsection 40 (4) of the Act by giving written notice to the person who gave the report to the Director and to the accredited verification body that verified the report.

(2) Subject to subsection (3), the person shall submit a new verification statement to the Director within 120 days after receiving the notice.

(3) If the Director specifies in the notice that the GHG report must be re-verified by a different accredited verification body, the Director may extend the time period mentioned in subsection (2) by up to 60 days by specifying the extension in the notice.

(4) The Director may require a re-verification of a GHG report by a different accredited verification body if the Director has required an accredited verification body to cease conducting a verification under paragraph 2 of subsection 35 (1) and the Director has already received, at the time of the refusal, a verification statement from the accredited verification body who is being required to cease conducting the verification.

Powers re compromise to impartiality

35. (1) If the Director determines, after receiving a written assessment report under section 31, that there is a compromise to an accredited verification body's impartiality, the Director shall do one of the following by providing written notice to the accredited verification body:

1. Consent to the proposed mitigation plan, if any.
2. Require the accredited verification body to cease conducting the verification and refuse to consent to any proposed mitigation plan.

(2) The accredited verification body shall comply with the requirement of a notice under paragraph 2 of subsection (1).

MISCELLANEOUS

Requests for information

36. (1) The Director may ask a person to provide the following information under section 12 of the Act:

1. Information, including biomass quantifications, demonstrating that the person was not required to give GHG reports to the Director under the Act.
2. Copies of any submissions that the person was required to make to the Federal government under section 46 or 71 of the *Canadian Environmental Protection Act, 1999* (Canada).
3. A report setting out the following information in respect of greenhouse gas emissions related to the person's activities during any year before the first year in respect of which the person was required to give a GHG report to the Director:
 - i. Quantifications of the greenhouse gas emissions, determined,
 - A. using the applicable standard quantification methods set out in the Guideline, or
 - B. if the person is unable to use the applicable standard quantification methods set out in the Guideline, using the applicable best alternative quantification methods set out in the Guideline for the activities or another method that is consented to by the Director in writing.
 - ii. A description of the quantification method used and the data used in the quantifications.
 - iii. Any other information specified by the Director that is related to the quantifications.

(2) A report mentioned in paragraph 3 of subsection (1) shall be prepared based on information that is in the custody or control of the person or to which the person has, or reasonably can obtain, access.

Retention of records

37. (1) A person who is required to retain records under subsection 9 (2) or (5) of the Act shall, in addition to complying with clause 4.10 of ISO 14064-3, keep the records set out in Schedule 3 of the Regulation in a paper or electronic format for at least seven years after the year to which the information relates.

(2) An accredited verification body shall keep each of the following records in a paper or electronic format for a period of at least seven years after they have been created or submitted:

1. Documents and records generated during a verification.
2. Verification statements.
3. Verification reports.
4. All documents upon which the conclusions in a verification statement or a verification report were based.

Change in information

38. If, during a year with respect to which a GHG report is required to be given to the Director with respect to specified GHG activities engaged in at a facility or with respect to natural gas distribution, there is a change in the owner or operator of the relevant facility, the new owner or operator shall notify the Director in writing of the change within 30 days after the change.

Forms

39. (1) In this Regulation, if a record is required to be given or submitted, other than a record required to be given or submitted by the Director, the record shall be submitted in a form provided by or approved by the Director and in a manner approved by the Director.

(2) The Director may require that a record that is given to the Director under this Regulation be given in an electronic format specified by the Director.

COMMENCEMENT**Commencement**

40. This Regulation comes into force on the later of January 1, 2017 and the day it is filed.

SCHEDULE 1
GREENHOUSE GASES AND GLOBAL WARMING POTENTIALS

Item	Column 1 Common Name of Greenhouse Gas	Column 2 Chemical Formula	Column 3 Chemical Name	Column 4 Chemical Abstract Service Registry No.	Column 5 Global Warming Potential
1.	Carbon dioxide	CO ₂	Carbon dioxide	124-38-9	1
2.	Methane	CH ₄	Methane	74-82-8	21
3.	Nitrous oxide	N ₂ O	Nitrous oxide	10024-97-2	310
4.	Sulfur hexafluoride	SF ₆	Sulfur hexafluoride	2551-62-4	23,900
5.	Nitrogen trifluoride	NF ₃	Nitrogen trifluoride	7783-54-2	17,200
6.	HFC-23	CHF ₃	Trifluoromethane	75-46-7	11,700
7.	HFC-32	CH ₂ F ₂	Difluoromethane	75-10-5	650
8.	HFC-41	CH ₃ F	Fluoromethane	593-53-3	150
9.	HFC-43-10mee	C ₅ H ₂ F ₁₀	1,1,1,2,3,4,4,5,5,5- Decafluoropentane	138495-42-8	1,300
10.	HFC-125	C ₂ HF ₅	Pentafluoroethane	354-33-6	2,800
11.	HFC-134	C ₂ H ₂ F ₄	1,1,2,2-Tetrafluoroethane	359-35-3	1,000
12.	HFC-134a	C ₂ H ₂ F ₄	1,1,1,2-Tetrafluoroethane	811-97-2	1,300
13.	HFC-143	C ₂ H ₃ F ₃	1,1,2-Trifluoroethane	430-66-0	300
14.	HFC-143a	C ₂ H ₃ F ₃	1,1,1-Trifluoroethane	420-46-2	3,800
15.	HFC-152	C ₂ H ₄ F ₂	1,2-Difluoroethane	624-72-6	43
16.	HFC-152a	C ₂ H ₄ F ₂	1,1-Difluoroethane	75-37-6	140
17.	HFC-161	C ₂ H ₅ F	Fluoroethane	353-36-6	12
18.	HFC-227ea	C ₃ HF ₇	1,1,1,2,3,3,3- Heptafluoropropane	431-89-0	2,900
19.	HFC-236cb	C ₃ H ₂ F ₆	1,1,1,2,2,3-Hexafluoropropane	677-565	1,300
20.	HFC-236ea	C ₃ H ₂ F ₆	1,1,1,2,3,3-Hexafluoropropane	431-63-0	1,200
21.	HFC-236fa	C ₃ H ₂ F ₆	1,1,1,3,3,3-Hexafluoropropane	690-39-1	6,300
22.	HFC-245ca	C ₃ H ₃ F ₅	1,1,2,2,3-Pentafluoropropane	679-86-7	560
23.	HFC-245fa	C ₃ H ₃ F ₅	1,1,1,3,3-Pentafluoropropane	460-73-1	950
24.	HFC-365mfc	C ₄ H ₅ F ₅	1,1,1,3,3-Pentafluorobutane	406-58-6	890
25.	Perfluoromethane	CF ₄	Tetrafluoromethane	75-73-0	6,500

Item	Column 1 Common Name of Greenhouse Gas	Column 2 Chemical Formula	Column 3 Chemical Name	Column 4 Chemical Abstract Service Registry No.	Column 5 Global Warming Potential
26.	Perfluoroethane	C ₂ F ₆	Hexafluoroethane	76-16-4	9,200
27.	Perfluoropropane	C ₃ F ₈	Octafluoropropane	76-19-7	7,000
28.	Perfluorobutane	C ₄ F ₁₀	Decafluorobutane	355-25-9	7,000
29.	Perfluorocyclobutane	c-C ₄ F ₈	Octafluorocyclobutane	115-25-3	8,700
30.	Perfluoropentane	C ₅ F ₁₂	Dodecafluoropentane	678-26-2	7,500
31.	Perfluorohexane	C ₆ F ₁₄	Tetradecafluorohexane	355-42-0	7,400

SCHEDULE 2
SPECIFIED GHG ACTIVITIES

Item	Column 1 Activity	Column 2 Description of activity
1.	Adipic acid production.	The production of adipic acid using oxidation.
2.	Ammonia production.	The production of ammonia through the reaction of nitrogen with hydrogen that has been produced by one of the following: 1. Steam hydrocarbon reforming. 2. Gasification of solid or liquid raw material.
3.	Carbonate use.	The use of one or more carbonates in a production process, excluding the following: 1. The use of carbonates or minerals that contain carbonate for producing cement, copper, nickel, ferroalloys, glass, iron, steel, lead, lime, phosphoric acid, pulp and paper, soda ash, sodium bicarbonate, sodium hydroxide or zinc. 2. The use of carbonates in sorbent technology used to control emissions from general stationary combustion equipment and electricity generation equipment.
4.	Cement production.	The production of Portland, masonry, pozzolanic or any other hydraulic cement.
5.	Coal storage.	The storage of coal at a facility that combusts coal.
6.	Copper and nickel production.	The production of one or both of copper and nickel through smelting, refining and solvent extraction-electrowinning, using one or more of the following processes: 1. Removal of impurities from nickel or copper ore concentrate using carbonate flux reagents. 2. The use of reducing agents, including metallurgical coke, coal or natural gas, to extract metals from their oxides. 3. The use of material, including coke, for slag cleaning. 4. The release of carbon from metal ores. 5. The consumption of graphite or carbon electrodes in electric arc furnaces.
7.	Electricity generation.	The operation of any combustion device, including a cogeneration (combined heat and power) device, that combusts solid, liquid or gaseous fuel for the purpose of producing electricity, excluding the following: 1. The operation of stationary emergency generators with a nameplate generating capacity of less than 10 MW. 2. The operation of portable emergency generators.
8.	Ferroalloy production.	The production of ferrochromium, ferromanganese, ferromolybdenum, ferronickel, ferrosilicon, ferrotitanium, ferrotungsten, ferrovanadium, silicomanganese or silicon metal using pyrometallurgical techniques.
9.	General stationary combustion.	The combustion of solid, liquid, or gaseous fuel or combustible material using general stationary combustion equipment for one or more of the following purposes: 1. Producing electricity. 2. Generating steam or providing useful heat or energy for industrial, commercial or institutional use. 3. Pollution control. 4. Reduction of waste volume.
10.	Glass production.	The production of flat glass, container glass, pressed and blown glass or wool fiberglass using one or more glass melting furnaces to melt a mixture of raw materials, excluding production in an experimental furnace or a research and development process unit.
11.	HCFC-22 production and HFC-23 destruction.	The production of HCFC-22 from chloroform and hydrogen fluoride and any process in which HFC-23 is destroyed.
12.	Hydrogen production.	The production of hydrogen gas using steam hydrocarbon reforming, partial oxidation of hydrocarbons or other transformation of hydrocarbon feedstock.
13.	Iron and steel production.	The production of iron or steel, which may include the processing of taconite iron ore and the production of metallurgical coke.
14.	Lead production.	One of the following: 1. The production of lead by sintering, smelting or direct smelting of lead concentrates.

Item	Column 1 Activity	Column 2 Description of activity
		2. The secondary production or recycling of lead.
15.	Lime production.	The production of a lime product using calcination of limestone or other highly calcareous materials, including dolomite, aragonite, chalk, coral, marble or shell, but excluding production at a kraft pulp mill, soda pulp mill, sulfite pulp mill or a facility that only processes sludge containing calcium carbonate from water softening processes.
16.	Magnesium production.	The production of magnesium metal or products containing magnesium through one of the following: 1. Smelting. 2. Refining. 3. Re-melting. 4. Use of molten magnesium to produce alloys or products containing magnesium through casting, drawing, extruding, forming or rolling operations.
17.	Nitric acid production.	The production of nitric acid that is 30 to 70 per cent in strength using the catalytic oxidation of ammonia.
18.	Operation of equipment for a transmission system or a distribution system (electricity).	The operation of equipment for the purposes of a transmission system or a distribution system.
19.	Operation of equipment related to the transmission, storage and transportation of natural gas.	The operation of equipment related to any of the following: 1. Onshore natural gas transmission compression. 2. Natural gas storage. 3. Liquefied natural gas import and export. 4. Transport of natural gas in a pipeline transportation system.
20.	Petrochemical production.	The production of petrochemicals, including acrylonitrile, carbon black, propylene, ethylene, ethylene dichloride, ethylene oxide and methanol, from feedstocks derived from petroleum or from petroleum and liquefied natural gas, excluding the following: 1. The production of petrochemicals where petrochemicals are produced as a by-product. 2. The production of ethylene dichloride through a direct chlorination process that is operated independently of an oxychlorination process. 3. The production of a petrochemical from biomass feedstock.
21.	Petroleum refining.	The production of any product through the distillation of crude oil or the redistillation, cracking, rearrangement or reforming of unfinished petroleum derivatives.
22.	Phosphoric acid production.	The production of phosphoric acid from phosphate rock and acid.
23.	Primary aluminum production.	The production of aluminum using the Hall-Héroult process, electrolysis in prebake and Söderberg cells or anode baking in prebake cells, excluding production using experimental cells or research and development process units.
24.	Pulp and paper production.	The production of market pulp or pulp and paper at a facility that has chemical recovery, semi-chemical recovery and lime kilns.
25.	Refinery fuel gas use.	The use of any combustion device that combusts refinery fuel gas separately or in combination with any type of gas or uses refinery fuel gas as a chemical feedstock.
26.	Soda ash production.	The production of soda ash using a production line to carry out calcining of trona or sodium sesquicarbonate or to directly produce carbon dioxide through the use of a liquid alkaline feedstock process.
27.	Zinc production.	The primary production of zinc using electro-thermic distillation, pyrometallurgical processing or electrolytic processing or the secondary production of zinc.

SCHEDULE 3
RECORDS TO BE RETAINED (SUBSECTION 37 (1))

1. A report the person has given to the Director under section 10 of the Act.
2. A verification report prepared in respect of a report mentioned in paragraph 1.
3. A list of all units, processes, activities and operations that were taken into account in quantifying or estimating greenhouse gas emissions or production data.
4. All records and documents used to quantify or estimate greenhouse gas data or production data from each activity, categorized by process and fuel or material type.
5. If the person engages in electricity importation, NERC E-tags, power contracts, IESO settlement data and all other information needed to confirm the transactions.
6. Documentation of the process for collecting greenhouse gas data or production data.
7. A record showing any greenhouse gas or production data quantifications and the quantification methods used.

8. A record showing all emission factors used for quantifications, including documentation for any site specific factors developed under the applicable standard quantification method.
9. All input data used for greenhouse gas estimates.
10. Documentation of biomass fractions for specific fuels.
11. All data submitted to the Director under this Regulation.
12. All quantifications made to fill in missing data.
13. Names and documentation of key personnel involved in quantifying and reporting on greenhouse gas data or production data.
14. A log relating to each year, documenting all procedural changes made in data collection and calculations and changes to instrumentation for estimations and quantifications of greenhouse gas or production data.
15. If a measurement-based quantification method is used,
 - i. a list of all emission points monitored,
 - ii. collected monitoring data,
 - iii. quality assurance and quality control information,
 - iv. a detailed technical description of the continuous emissions monitoring system, including documentation of any findings and approvals by the Province,
 - v. raw and aggregated data from the continuous emissions monitoring system,
 - vi. a log book showing all system down-times, calibrations, servicing and maintenance of the continuous emissions monitoring system, and
 - vii. documentation of any changes in the continuous emissions monitoring system over time.
16. Any other information that is required for verification of a report mentioned in paragraph 1.

SCHEDULE 4
BIOMASS CRITERIA (SUBSECTION 1 (1))

1. It must be organic matter that is available on a renewable basis.
2. It must be organic matter that is derived from a plant, animal or micro-organism or must be a product made of such organic matter.
3. It must meet one of the following criteria:
 - i. It is grown or harvested for the purpose of being used to generate electricity, heat or other useful energy.
 - ii. It is waste from harvesting or processing agricultural products or waste from processing forestry products, including spent pulping liquor.
 - iii. It is agricultural waste within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 (General — Waste Management) made under the *Environmental Protection Act*.
 - iv. It is organic waste material from a greenhouse, nursery, garden centre or flower shop.
 - v. It is pulp and paper biosolids, within the meaning of Ontario Regulation 267/03 (General) made under the *Nutrient Management Act, 2002*.
 - vi. It is waste from food processing, distribution and preparation operations, such as food packing, food preserving, wine making, cheese making, restaurants and grocery stores, including organic waste from the treatment of wastewater from facilities where food or feed is processed or prepared.
 - vii. It is sewage biosolids within the meaning of Ontario Regulation 267/03 made under the *Nutrient Management Act, 2002*.
 - viii. It is hauled sewage.
 - ix. It is waste from the operation of a sewage works subject to the *Ontario Water Resources Act*.
 - x. It is woodwaste within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 made under the *Environmental Protection Act*.
 - xi. It is a forest resource made available under a forest management plan approved under the *Crown Forest Sustainability Act, 1994* or a managed forest plan approved under the Managed Forest Tax Incentive Program.

- xii. It is landfill gas.
- xiii. It is biodiesel.
- xiv. It is biofuel.
- xv. It is biogas.
- xvi. It is biologically derived organic matter found in municipal and industrial waste, both within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 made under the *Environmental Protection Act*.
- xvii. It is fuel whose heat generating capacity is derived entirely from one or more items described in subparagraphs i to xvi.

23/16

ONTARIO REGULATION 144/16

Made under the

CLIMATE CHANGE MITIGATION AND LOW-CARBON ECONOMY ACT, 2016

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**PART I
GENERAL**

Interpretation

1. (1) In this Regulation,

“2015 EPA Regulation” means Ontario Regulation 452/09 (Greenhouse Gas Emissions Reporting) made under the *Environmental Protection Act* as it read on January 1, 2015;

“2015 EPA report” means a report prepared under the 2015 EPA Regulation that deals with greenhouse gas emissions during 2015;

“2016 EPA Regulation” means Ontario Regulation 452/09 made under the *Environmental Protection Act* as it read on January 1, 2016;

“2016 EPA report” means a report prepared under the 2016 EPA Regulation that deals with activities engaged in during 2016;

“auction” means an auction held under section 58;

“Auction Class 1 emission allowance” means, when used in reference to an auction, an Ontario emission allowance that has been classified by the Minister as having a vintage year that is either the auction year or an earlier year;

“Auction Class 2 emission allowance” means, when used in reference to an auction, an Ontario emission allowance that has been classified by the Minister as having a vintage year that is later than the auction year;

“auction year” means, when used in reference to an auction, the year in which the auction is held;

“bid price” means the price offered for an Ontario emission allowance, as indicated in a bid submitted under this Regulation;

“capped participant” means a mandatory participant or a voluntary participant;

“chief officer” means, with respect to an organization or entity, the individual who holds the most senior executive position in the organization or entity, regardless of the actual title of the position;

“CO₂e” has the same meaning as in the Reporting Regulation;

“Consumer Price Index for Ontario” is the Consumer Price Index for Ontario as published by Statistics Canada under the authority of the *Statistics Act* (Canada);

“current vintage emission allowance” means, when used in reference to the current year, an Ontario emission allowance that has been classified by the Minister as having a vintage year that is either the current year or an earlier year;

“designated jurisdiction” means,

- (a) the province of Quebec, or
- (b) the state of California;

“future vintage emission allowance” means, when used in reference to the current year, an Ontario emission allowance that has been classified by the Minister as having a vintage year that is later than the current year;

“GHG report” means a report required to be given to the Director under subsection 10 (3) of the Act;

“lowest bid price (Auction Class 1)” means the lowest bid price accepted by the Minister for Auction Class 1 emission allowances;

“lowest bid price (Auction Class 2)” means the lowest bid price accepted by the Minister for Auction Class 2 emission allowances;

“NAICS” means the North American Industry Classification System maintained for Canada by Statistics Canada, as amended or revised from time to time;

“Ontario early reduction credits” means Ontario credits created by the Minister under section 35 of the Act in respect of actions taken before the Act receives Royal Assent to reduce greenhouse gas;

“Ontario offset credits” means Ontario offset credits created under section 35 of the Act in respect of offset initiatives that are registered under section 34 of the Act;

“Reporting Regulation” means Ontario Regulation 143/16 (Quantification, Reporting and Verification of Greenhouse Gas Emissions) made under the Act;

“specified GHG activity” has the same meaning as in the Reporting Regulation;

“year” means a calendar year.

(2) In this Regulation, a reference to electricity importation, natural gas distribution or petroleum product supply is a reference to that activity as prescribed under section 12 of the Reporting Regulation.

Persons in business relationship, related persons, etc.

2. (1) In this Regulation, a business relationship means, when used in reference to two persons, that the persons have one of the following types of relationship, either directly or indirectly:

1. One person owns more than 20 per cent of the securities of the other person or holds a call, option or other right or obligation to acquire such securities.
2. One person shares more than 20 per cent of its officers or directors with the other person or may appoint up to 20 per cent of the officers or directors of the other person.
3. One person owns voting securities carrying more than 20 per cent of the voting rights attached to all voting securities in the other person.
4. If one person is a partnership other than a limited partnership, the other person holds more than 20 per cent of the interests in the partnership.
5. If one person is a limited partnership, the other person is a general partner of the partnership.
6. The persons are both members of a group that meets one of the following descriptions:
 - i. The group consists of a person and that person’s subsidiaries.
 - ii. The group consists of,
 - A. a person who controls other persons as described in subsection (5), and
 - B. the controlled persons.
7. One person controls more than 20 per cent of the other person by any means.

(2) In this Regulation, two persons are related persons if their relationship meets one of the following descriptions:

1. They have both designated the same individual as an account representative, and that same individual is an employee of at least one of the persons.
2. They are in a business relationship as described in paragraph 1 of subsection (1) and one person owns more than 50 per cent of the securities of the other person or holds a call, option or other right or obligation to acquire such securities.
3. They are in a business relationship as described in paragraph 2 of subsection (1) and one person shares more than 50 per cent of its officers or directors with the other person or may appoint up to 50 per cent of the officers or directors of the other person.
4. They are in a business relationship as described in paragraph 3 of subsection (1) and one person owns voting securities carrying more than 50 per cent of the voting rights attached to all voting securities in the other person.
5. They are in a business relationship as described in paragraph 4 of subsection (1) and one person holds more than 50 per cent of the interests in the partnership.
6. They are in a business relationship as described in paragraph 5 or 6 of subsection (1).
7. One person controls more than 50 per cent of the other person by any means.

(3) In this Regulation, a person is a subsidiary of another person if the first person is,

- (a) controlled as described in subsection (5) by the second person;
- (b) controlled as described in subsection (5) by the second person and one or more other persons, each of which is controlled as described in subsection (5) by the second person; or
- (c) controlled as described in subsection (5) by two or more other persons, each of which is controlled as described in subsection (5) by the second person.

(4) In this Regulation, if a first person is a subsidiary of a second person and the second person is a subsidiary of a third person, then the first person is also a subsidiary of the third person.

(5) For the purposes of subsection (3), a person is controlled by another person if,

- (a) the second person has any direct or indirect influence over voting securities of the first person, other than voting securities to secure an obligation, and, if the second person exercised that influence, the second person would be entitled to elect a majority of directors of the first person;
- (b) in the case of a partnership other than a limited partnership, the second person holds more than 50 per cent of the interests in the partnership; or
- (c) in the case of a limited partnership, the second person is the general partner.

Compliance periods

3. The compliance periods are the following:

- 1. January 1, 2017 to December 31, 2020.
- 2. January 1, 2021 to December 31, 2023 and each subsequent three-year period.

PART II ATTRIBUTION OF GREENHOUSE GAS EMISSIONS

Attribution of emissions, specified GHG activities

4. Subject to sections 7, 8 and 9, the following rules apply for the purposes of attributing an amount of greenhouse gas emissions to a person under section 13 of the Act in relation to specified GHG activities engaged in at a facility during a year:

- 1. If a positive or qualified positive verification statement has been submitted to the Director under the Reporting Regulation in respect of the GHG report with respect to the facility for the year, the amount attributed to the owner or operator of the facility for the year is the verification amount determined under the Reporting Regulation, as set out in the GHG report.
- 2. If an adverse verification statement has been submitted to the Director under the Reporting Regulation in respect of the GHG report with respect to the facility for the year, the amount attributed to the owner or operator of the facility for the year is the amount determined by the Director in accordance with section 6.
- 3. If a verification statement was required to be submitted to the Director under the Reporting Regulation in respect of a GHG report with respect to the facility for the year and was not submitted to the Director, the amount attributed to the owner or operator of the facility for the year is the amount determined by the Director in accordance with section 6.
- 4. If the owner or operator of the facility gives the Director a revised GHG report with respect to the facility for the year on or before the deadline prescribed under subsection 11 (1) for the compliance period, the amount attributed to the person is the amount determined by applying paragraph 1, 2 or 3, as the case may be, in respect of the revised GHG report.
- 5. If the owner or operator of the facility gives the Director a revised GHG report with respect to the facility for the year after the deadline prescribed under subsection 11 (1) for the compliance period, the amount attributed to the person is the amount determined by applying paragraph 1, 2 or 3, as the case may be, in respect of the revised GHG report only if the result of doing so would be an increase in the amount attributed from the amount attributed based on the original GHG report.

Attribution of emissions, other activities

5. Subject to subsection 7 (2), the following rules apply for the purposes of attributing the amount of greenhouse gas emissions to a person under section 13 of the Act in relation to electricity importation, natural gas distribution or petroleum product supply engaged in by the person during a year:

- 1. If a positive or qualified positive verification statement has been submitted to the Director under the Reporting Regulation in respect of the GHG report with respect to the activity for the year, the amount attributed to the person is the amount of greenhouse gas emissions associated with the activity determined under the Reporting Regulation, as set out in the GHG report.
- 2. If an adverse verification statement has been submitted to the Director under the Reporting Regulation in respect of the GHG report with respect to the activity for the year, the amount attributed to the person for the year is the amount determined by the Director in accordance with section 6.
- 3. If a verification statement was required to be submitted to the Director under the Reporting Regulation in respect of a GHG report with respect to the activity for the year and was not submitted to the Director, the amount attributed to the person for the year is the amount determined by the Director in accordance with section 6.

4. If the person gives the Director a revised GHG report with respect to the activity for the year on or before the deadline prescribed under subsection 11 (1) for the compliance period, the amount attributed to the person is the amount determined by applying paragraph 1, 2 or 3, as the case may be, in respect of the revised GHG report.
5. If the person gives the Director a revised GHG report with respect to the activity for the year after the deadline prescribed under subsection 11 (1) for the compliance period, the amount attributed to the person is the amount determined by applying paragraph 1, 2 or 3, as the case may be, in respect of the revised GHG report only if the result of doing so would be an increase in the amount attributed from the amount attributed based on the original GHG report.

Attribution amount determined by Director

6. (1) If the Director is authorized under section 4 or 5 to determine the amount of greenhouse gas emissions attributed to a person in respect of an activity for a year, the Director shall make the determination based on one or more of the following:

1. Any verification statements and verification reports submitted to the Director under the Reporting Regulation in respect of the activity, including any qualifications provided by an accredited verification body.
2. Any other information available to the Minister in respect of the activity, which may include an environmental compliance approval in respect of the activity.
3. Any information in respect of the activity obtained by the Director by requesting information from the person.
4. Information in respect of similar activities engaged in by persons in Ontario or other jurisdictions.

(2) Written notice of a proposed amount of a determination under subsection (1) shall set out the following information:

1. The proposed amount.
2. An explanation of how the proposed amount was determined.
3. A statement that the person may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed amount.

(3) After considering any comments received from the person in respect of a proposed amount, the Director shall give written notice to the person of the final amount determined.

Amount attributed is zero

7. (1) Despite sections 4 and 6, the amount of greenhouse gas emissions attributed to a voluntary participant in respect of specified GHG activities engaged in at a facility is zero for,

- (a) any year in respect of which the participant is not registered in respect of the specified GHG activities engaged in at the facility; and
- (b) the year in which the person is first registered in respect of the specified GHG activities engaged in at the facility.

(2) Despite sections 4 to 6, the amount of greenhouse gas emissions attributed to a capped participant in respect of specified GHG activities engaged in at a facility is zero for any year in respect of which the participant is not required under the Reporting Regulation to have verified a GHG report with respect to the specified GHG activities engaged in at the facility.

Amount attributed is zero, 2017

8. (1) This section applies to a mandatory participant who is the owner or operator of a facility at which specified GHG activities are engaged in during a year if the following criteria are met:

1. The participant was not required under the 2015 EPA Regulation to have a 2015 EPA report with respect to the facility verified.
2. The participant was required under the 2016 EPA Regulation to have a 2016 EPA report with respect to the facility verified.
3. The primary activity engaged in at the facility is not the activity described in Item 7 of Schedule 2 to the Reporting Regulation.

(2) Despite sections 4 and 6, the amount of greenhouse gas emissions attributed to the participant in respect of the specified GHG activities engaged in at the facility is zero for 2017.

Amount attributed is zero, first two consecutive years in which verification is required

9. (1) This section applies to a mandatory participant who is the owner or operator of a facility at which specified GHG activities are engaged in during a year if the following criteria are met:

1. The participant was not required under the 2016 EPA Regulation to have a 2016 EPA report with respect to the facility verified.

2. The specified GHG activity described in Item 16 of Schedule 2 to the Reporting Regulation was not engaged in at the facility before January 1, 2017.
3. The specified GHG activities engaged in at the facility do not include the activity described in Item 18 of Schedule 2 to the Reporting Regulation.
4. The primary activity engaged in at the facility is not the specified GHG activity described in Item 7 of Schedule 2 to the Reporting Regulation.

(2) Despite sections 4 and 6, the amount of greenhouse gas emissions attributed to the participant in respect of the specified GHG activities engaged in at the facility is zero for each of the first two consecutive years following 2016 in respect of which a GHG report with respect to the facility is required to be verified.

PART III

SUBMISSION OF EMISSION ALLOWANCES AND CREDITS FOR COMPLIANCE PERIOD

Ontario emission allowance or Ontario credit, equivalence in CO₂e

- 10.** An Ontario emission allowance or Ontario credit is equivalent to one tonne of CO₂e.

Submission of emission allowances, etc., timing

11. (1) Subject to section 12, the deadline for submitting emission allowances and credits under section 14 of the Act for a compliance period is 8 p.m. eastern standard time or daylight saving time, as the case may be, on November 1 following the end of the compliance period.

(2) The deadline prescribed for the purposes of subsection 14 (9) of the Act is 8 p.m. eastern standard time or daylight saving time, as the case may be, on the day that is 180 days following the day a revised GHG report is given to the Director.

(3) If the deadline falls on a day that is not a business day, the deadline is 8 p.m. eastern standard time or daylight saving time, as the case may be, on the first business day following the deadline under subsection (1) or (2), as the case may be.

Submission of emission allowances, etc, permanent cessation of activities

12. (1) This section applies to the submission of emission allowances and credits under section 14 of the Act for a compliance period by a person if,

- (a) the submission is in respect of greenhouse gas emissions attributed to the person in respect of activities that have ceased permanently before the final year of the compliance period; and
- (b) the person is not registered as a capped participant in respect of any other activity.

(2) The deadline for submitting the emission allowances and credits by a person mentioned in subsection (1) is 8 p.m. eastern standard time or daylight saving time, as the case may be, on November 1 in the year in which the final GHG report is given to the Director with respect to the activities.

(3) If the deadline falls on a day that is not a business day, the deadline is 8 p.m. eastern standard time or daylight saving time, as the case may be, on the first business day following the deadline under subsection (2).

Restriction, emission allowances

- 13.** Only the following emission allowances may be submitted for a compliance period:

1. Ontario emission allowances reserved by the Minister for a sale under section 59.
2. Ontario emission allowances classified by the Minister as having a vintage year that is a year in the compliance period or an earlier year.
3. Ontario emission allowances classified by the Minister as having a vintage year that is either the first or second year following the end of a compliance period, if the emission allowances have been distributed free of charge under subsection 31 (2) of the Act as a production adjustment.

Restriction, credits

- 14.** Only the following credits may be submitted for a compliance period:

1. Ontario offset credits created by the Minister before the end of the year following the end of the compliance period.
2. Ontario early reduction credits.

Manner of submitting emission allowances and credits to Minister

15. (1) If Ontario emission allowances are transferred to a capped participant's compliance account as a result of a successful purchase at a sale under section 59 or an auction, the participant submits the Ontario emission allowances to the Minister by paying for the purchased emission allowances.

(2) A capped participant may submit to the Minister Ontario emission allowances described in paragraph 2 or 3 of section 13 and Ontario credits described in paragraphs 1 and 2 of section 14 by taking the following steps:

1. A designated account representative of the participant must submit a notice of the participant's intent to submit the emission allowances and credits to all other designated account representatives of the participant.
2. A second designated account representative of the participant must, no later than two days following the submission of the notice of intent under paragraph 1, confirm the participant's intent to submit the emission allowances and credits to all other designated account representatives of the participant.

(3) A capped participant may only submit Ontario emission allowances and Ontario credits under subsection (2) if the emission allowances or credits are held in the participant's holding account.

(4) Upon receipt of a confirmation under paragraph 2 of subsection (2), the Minister shall transfer the Ontario emission allowances and Ontario credits to the participant's compliance account.

(5) If the Minister asks a designated account representative of a participant for information relating to the submission of emission allowances or credits under this section, the account representative shall give the information to the Minister no later than five days following the request or such later day as may be specified by the Minister.

Minister's removal of emission allowances and credits from compliance account

16. (1) After the applicable deadline for submitting emission allowances and credits under section 14 of the Act for a compliance period, the Minister shall take the steps set out in subsection (2) in respect of each capped participant's compliance account, in the order in which the steps are set out, until the earlier of the following:

1. The amount of Ontario emission allowances and Ontario credits removed by the Minister from the compliance account is equal to the amount of emission allowances and credits required to be submitted by the participant for the compliance period.
2. The Minister has taken all of the steps set out in subsection (2).

(2) The steps to be taken in respect of the compliance account are the following:

1. The Minister shall remove Ontario offset credits that may be submitted for the compliance period, beginning with the credits that were created first and continuing chronologically to the most recently created credits until the earlier of the following:
 - i. No more of those credits remain in the compliance account.
 - ii. The amount of credits removed from the compliance account represents 8 per cent of the greenhouse gas emissions attributed to the participant for the compliance period.
2. The Minister shall remove any Ontario emission allowances described in paragraph 1 of section 13 until no more of those allowances remain in the compliance account.
3. The Minister shall remove any Ontario early reduction credits until no more of those credits remain in the compliance account.
4. The Minister shall remove any Ontario emission allowances described in paragraph 2 of section 13, beginning with the emission allowances with the earliest vintage year and continuing chronologically to the emission allowances with the most recent vintage year, until no more of those emission allowances remain in the compliance account.
5. The Minister shall remove any Ontario emission allowances described in paragraph 3 of section 13, beginning with the emission allowances with earlier vintage years and continuing chronologically to the emission allowances with later vintage years, until no more of those emission allowances remain in the compliance account.

(3) The Minister shall retire from circulation all emission allowances and credits removed by the Minister under this section.

Restriction on accounts, shortfall

17. (1) If a capped participant fails to submit all of the required emission allowances and credits on or before the applicable deadline in accordance with this Regulation, the participant's authority to deal with emission allowances and credits in the participant's cap and trade accounts is restricted under paragraph 4 of subsection 14 (7) of the Act as follows: the participant is prohibited from transferring emission allowances or credits from the participant's holding account to any other account other than the participant's compliance account.

(2) If the restriction described in subsection (1) applies, the authority of the capped participant's designated account representative to transfer emission allowances and credits held in the participant's holding account to any account other than the participant's compliance account is suspended.

Minister's removal of emission allowances and credits, shortfall

18. (1) The Minister may only remove emission allowances and credits for a compliance period under subsection 14 (7) of the Act until such time as the Director issues an order under paragraph 1 of subsection 14 (8) of the Act.

(2) Subject to subsection (3), the Minister's authority to remove emission allowances and credits for a compliance period under paragraphs 1 and 3 of subsection 14 (7) of the Act may only be exercised by taking the following steps in respect of the participant's cap and trade accounts in the order in which the steps are set out:

1. To satisfy the shortfall mentioned in paragraph 1 of subsection 14 (7) of the Act, the Minister shall remove Ontario offset credits that may be submitted for the compliance period, beginning with the credits that were created first and continuing chronologically to the most recently created credits until the earlier of the following:
 - i. No more of those credits remain in the cap and trade accounts.
 - ii. The amount of credits removed from the cap and trade accounts, both under section 16 of this Regulation and this section, represents 8 per cent of the greenhouse gas emissions attributed to the participant for the compliance period.
2. To satisfy the shortfall mentioned in paragraph 1 of subsection 14 (7) of the Act, the Minister shall remove any Ontario early reduction credits until no more of those credits remain in the cap and trade accounts.
3. To satisfy the shortfall mentioned in paragraph 1 of subsection 14 (7) of the Act and to satisfy the amount mentioned in paragraph 3 of subsection 14 (7) of the Act, the Minister shall remove any Ontario emission allowances described in paragraph 2 of section 13 of this Regulation, beginning with the emission allowances with the earliest vintage year and continuing chronologically to the emission allowances with the most recent vintage year, until no more of those emission allowances remain in the cap and trade accounts.
4. To satisfy the shortfall mentioned in paragraph 1 of subsection 14 (7) of the Act and to satisfy the amount mentioned in paragraph 3 of subsection 14 (7) of the Act, the Minister shall remove any remaining Ontario emission allowances held in the participant's compliance account, beginning with the emission allowances with the earliest vintage year and continuing chronologically to the emission allowances with later vintage years, until no more of those emission allowances remain in the compliance account.
5. To satisfy the shortfall mentioned in paragraph 1 of subsection 14 (7) of the Act and to satisfy the amount mentioned in paragraph 3 of subsection 14 (7) of the Act, the Minister shall remove any remaining Ontario emission allowances held in the participant's holding account, beginning with the emission allowances with the earliest vintage year and continuing chronologically to the emission allowances with later vintage years, until no more of those emission allowances remain in the holding account.

(3) If the participant purchases Ontario emission allowances at any time during the period during which the Minister is authorized to remove emission allowances and credits as described in subsection (1) and the Minister has already removed credits under paragraphs 1 and 2 of subsection (2), the Minister may remove those emission allowances in the order of the steps set out in paragraphs 3 to 5 of subsection (2).

(4) The Minister shall retire from circulation all emission allowances and credits removed by the Minister under paragraph 1 of subsection 14 (7) of the Act.

(5) Once the amount of emission allowances and credits retired from circulation under subsection (4) is the same as the amount of the shortfall, the Minister shall reserve all emission allowances removed by the Minister under paragraph 3 of subsection 14 (7) of the Act for the purpose of auctions.

Notice of continuing shortfall

19. A notice under subsection 14 (8) of the Act shall include, in addition to the amount of the outstanding obligations, the following:

1. A statement explaining that if the participant is eligible to apply for the distribution of emission allowances free of charge under subsection 31 (2) of the Act, the number of emission allowances the participant would be eligible to receive in the following year may decrease by the number of outstanding emission allowances and credits.
2. The deadline for submitting sufficient emission allowances or credits to satisfy the outstanding obligations, which must be 30 days from the day that the notice is given.
3. A statement that the Director may issue an order under subsection 14 (8) of the Act if the participant does not satisfy the outstanding obligations by the specified deadline.

Failure to remedy continuing shortfall

20. The amount required to be paid by an order under paragraph 1 of subsection 14 (8) of the Act shall be determined by applying the following formula:

$$A = B \times C$$

where,

A = the amount required to be paid,

B = the lowest bid price accepted for Auction Class 1 emission allowances at the most recent auction, and

C = the amount of outstanding obligations at the time of the determination.

PART IV REGISTRATION IN THE CAP AND TRADE PROGRAM

MANDATORY PARTICIPANTS

Registration not required

21. Subsection 15 (1) of the Act does not apply to the owner or operator of a facility in respect of specified GHG activities engaged in at a facility if the facility meets all of the following criteria:

1. The primary activity engaged in at the facility is the specified GHG activity described in Item 7 of Schedule 2 to the Reporting Regulation.
2. No products are produced at the facility other than electricity and any heat, steam or by-product gas.
3. The facility does not receive natural gas directly from an international or inter-provincial natural gas transmission pipeline.
4. No electricity is generated at the facility from the incineration of waste.

Registration in 2016

22. (1) A person who meets one of the following descriptions is required to register no later than November 30, 2016 as a mandatory participant under subsection 15 (1) of the Act:

1. A person who was required under the 2015 EPA Regulation to prepare and have verified a 2015 EPA report.
2. Subject to subsection (2), a person who was required under the 2016 EPA Regulation to prepare a 2016 EPA report but was exempt under section 26 of that regulation from the requirement to have the report verified.
3. Subject to subsection (3), a person who was required under the 2016 EPA Regulation to prepare and have verified a 2016 EPA report with respect to a facility that meets the following criteria:
 - i. The primary activity engaged in at the facility is the specified GHG activity described in Item 7 of Schedule 2 to the Reporting Regulation.
 - ii. No products are produced at the facility other than electricity and any heat, steam or by-product gas.
 - iii. The facility receives natural gas directly from an international or inter-provincial natural gas transmission pipeline.

(2) If, were it not for section 26 of the 2016 EPA Regulation, the requirement to verify the 2016 EPA report mentioned in paragraph 2 of subsection (1) would have been triggered on or after November 30, 2016, then the person is required to register no later than March 31, 2017.

(3) If the requirement to verify the report mentioned in paragraph 3 of subsection (1) is triggered on or after November 30, 2016, then the person is required to register no later than March 31, 2017.

(4) A person described in paragraph 1, 2 or 3 of subsection (1) shall register as a mandatory participant in respect of the activities with respect to which each of the person's reports mentioned in subsection (1) relate.

Registration in 2017 re 2016 activities

23. (1) A person who meets the following criteria is required to register no later than September 1, 2017 as a mandatory participant under subsection 15 (1) of the Act:

1. The person was required under the 2016 EPA Regulation to prepare a 2016 EPA report and to have the report verified.
2. The person is not a person described in paragraph 1 of subsection 22 (1) of this Regulation.

(2) The person shall register as a mandatory participant in respect of the activities with respect to which each of the person's 2016 EPA reports relate.

Registration in 2017 and subsequent years

24. (1) A person who is required under subsection 11 (2) of the Act to have a GHG report verified is required to register under subsection 15 (1) of the Act as a mandatory participant in accordance with the following rules:

1. Subject to subsections (2) and (3), if the verification is of a GHG report with respect to specified GHG activities engaged in during a year at a facility, the person shall register in respect of those activities no later than September 1 in the following year.
 2. If the verification is of a GHG report with respect to electricity importation during a year, the person shall register in respect of that activity,
 - i. no later than September 1 in the same year, if the person imports electricity before September 1, or
 - ii. no later than March 31 in the following year, if the person only imports electricity on or after September 1.
 3. If the verification is of a GHG report with respect to natural gas distribution during a year, the person shall register in respect of that activity,
 - i. no later than September 1 in the same year, if the requirement to verify the report is triggered before September 1, or
 - ii. no later than March 31 in the following year, if the requirement to verify the report is triggered on or after September 1.
 4. If the verification is of a GHG report with respect to petroleum product supply during a year, the person shall register in respect of that activity,
 - i. no later than September 1 in the same year, if the requirement to verify the report is triggered before September 1, or
 - ii. no later than March 31 in the following year, if the requirement to verify the report is triggered on or after September 1.
- (2) If the specified GHG activities engaged in during a year at the facility include the activity described in Item 18 of Schedule 2 to the Reporting Regulation, the person shall register in respect of the specified GHG activities,
- (a) no later than September 1 in the same year, if the requirement to verify the report is triggered before September 1; or
 - (b) no later than March 31 in the following year, if the requirement to verify the report is triggered on or after September 1.
- (3) If the specified GHG activities are engaged in during a year at a facility that meets the criteria set out in paragraph 3 of subsection 22 (1), the person shall register in respect of the specified GHG activities,
- (a) no later than September 1 in the same year, if the requirement to verify the report is triggered before September 1; or
 - (b) no later than March 31 in the following year, if the requirement to verify the report is triggered on or after September 1.

Information to be provided

25. A person who is required to register as a mandatory participant shall give the Director the information set out in Schedule 1 and the following information relating to each activity in respect of which the person is required to register as a mandatory participant:

1. Any unique identifiers that have been provided to the person by the Ministry in respect of each activity for the purposes of the 2015 EPA Regulation, the 2016 EPA Regulation or the Reporting Regulation.
2. All primary NAICS codes and any secondary NAICS codes related to each activity.
3. The names and contact information of any persons responsible for preparing a 2015 EPA report, a 2016 EPA report or a GHG report in respect of the activities.

Conditions

- 26.** (1) The following conditions of registration apply in respect of a mandatory participant:
1. The participant must notify the Director of any change to information provided to the Director under section 25 no later than 30 days following the change.
 2. The participant must not sell, trade or otherwise deal with emission allowances or credits in the participant's compliance account.
- (2) If a person registers as a mandatory participant in 2016 in respect of activities with respect to which a 2015 EPA report relates and the person is not required under Ontario Regulation 452/09 (Greenhouse Gas Emissions Reporting) made under the Environmental Protection Act to do the following, it is a condition of the registration that the person,
- (a) give the Director a 2016 EPA report with respect to all Table 2 activities, within the meaning of the 2016 EPA Regulation, that were engaged in at the facility during 2016, prepared in accordance with subsection (3); and

- (b) have the report verified in accordance with subsection (4) and give the Director a positive or qualified positive verification statement that was prepared in respect of the report in accordance with the 2016 EPA Regulation.
- (3) The report mentioned in clause (2) (a) must be prepared in accordance with section 7 of the 2016 EPA Regulation and given to the Director no later than June 1, 2017.
- (4) The verification mentioned in clause (2) (b) must be conducted in accordance with the requirements set out in the 2016 EPA Regulation relating to verification of reports and the verification statement must be given to the Director no later than September 1, 2017.

Cancellation

- 27.** (1) For the purposes of subsection 20 (1) of the Act, a mandatory participant must request the cancellation of the participant's registration in writing.
- (2) If the Director proposes to refuse to cancel a mandatory participant's registration after receiving a request to do so, the Director shall give written notice to the participant, setting out the following:
- 1. The proposed refusal and the reasons for the proposed refusal.
 - 2. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed refusal.
 - (3) After considering any comments received from the mandatory participant in respect of a proposed refusal, the Director shall give written notice to the participant of the Director's decision.

VOLUNTARY PARTICIPANTS

Registration not permitted

28. A person who is the owner or operator of a facility that meets all of the criteria set out in paragraphs 1 to 4 of section 21 is not permitted to apply for registration as a voluntary participant in respect of the specified GHG activities engaged in at the facility.

Registration in 2016

- 29.** (1) A person who meets the following criteria may apply in 2016 to register as a voluntary participant under subsection 16 (1) of the Act in respect of specified GHG activities engaged in at a facility:
- 1. The person is the owner or operator of the facility.
 - 2. The person is not required to register as a mandatory participant in respect of the specified GHG activities engaged in at the facility.
 - 3. The amount of CO₂e emitted during 2015 from all Table 2 activities, within the meaning of the 2016 EPA Regulation, that were engaged in at the facility, as quantified under paragraph 4 of subsection 7.3 (2) of the 2016 EPA Regulation, was 10,000 tonnes of CO₂e or more.
 - 4. The person has given the Director a report in accordance with subsection (2) with respect to all Table 2 activities, within the meaning of the 2016 EPA Regulation, that were engaged in at the facility during 2015.
 - 5. The person has had the report mentioned in paragraph 4 verified in accordance with subsection (2) and has given the Director a positive or qualified positive verification statement that was prepared in respect of the report in accordance with the 2016 EPA Regulation.
- (2) The report mentioned in paragraph 4 of subsection (1) must be prepared in accordance with section 7 of the 2016 EPA Regulation and verified in accordance with the requirements set out in that regulation relating to the verification of reports.

Registration in 2017

- 30.** (1) A person who meets the following criteria may apply in 2017 to register as a voluntary participant under subsection 16 (1) of the Act in respect of specified GHG activities engaged in at a facility:
- 1. The person is the owner or operator of the facility.
 - 2. The person is not required to register as a mandatory participant with respect to the specified GHG activities engaged in at the facility.
 - 3. The person is required under the 2016 EPA Regulation to give the Director a 2016 EPA report with respect to the specified GHG activities engaged in at the facility.
 - 4. The person has had the report mentioned in paragraph 3 verified in accordance with subsection (2) and has given the Director a positive or qualified positive verification statement that was prepared in respect of the report in accordance with the 2016 EPA Regulation.

(2) The report mentioned in paragraph 3 of subsection (1) must be verified in accordance with the requirements set out in the 2016 EPA Regulation relating to the verification of reports.

Registration after 2017

31. (1) A person may apply in a year following 2017 for registration as a voluntary participant under subsection 16 (1) of the Act in respect of specified GHG activities engaged in at a facility if the following criteria are met:

1. The person is the owner or operator of the facility.
2. The person is not required to register as a mandatory participant in respect of the specified GHG activities engaged in at the facility.
3. The person was required to give the Director a GHG report with respect to the specified GHG activities engaged in at the facility in the year prior to the year in which the application is made.
4. The verification amount set out in the GHG report mentioned in paragraph 3 is 10,000 tonnes of CO₂e or more.
5. The person has had the report mentioned in paragraph 3 verified in accordance with subsection (2) and has given the Director a positive or qualified positive verification statement that was prepared in respect of the report in accordance with the Reporting Regulation.

(2) The report mentioned in paragraph 3 of subsection (1) must be verified in accordance with the requirements set out in the Reporting Regulation relating to the verification of GHG reports.

Information to be provided

32. A person who applies to register as a voluntary participant must give the Director the information set out in Schedule 1 and the information set out in paragraphs 1 to 3 of section 25 relating to each activity in respect of which the person is registered or wishes to register as a voluntary participant.

Director's powers, application to register

33. (1) If the Director proposes to refuse an application for registration as a voluntary participant, the Director shall give written notice to the applicant, setting out the following:

1. The proposed refusal and the reasons for the proposed refusal.
2. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed refusal.

(2) After considering any comments received from the applicant in respect of a proposed refusal, the Director shall,

- (a) register the applicant as a voluntary participant; or
- (b) give the applicant written notice of the Director's refusal of the application.

Conditions

34. (1) The following conditions of registration apply in respect of a voluntary participant:

1. The participant must notify the Director of any change to information provided to the Director under section 32 no later than 30 days following the change.
2. The participant must not sell, trade or otherwise deal with emission allowances or credits in the participant's compliance account.

(2) If a person registers as a voluntary participant in 2016, it is a condition of the registration that the person,

- (a) give the Director a 2016 EPA report with respect to all Table 2 activities, within the meaning of the 2016 EPA Regulation, that were engaged in at the facility during 2016, prepared in accordance with subsection (3); and
- (b) have the report verified in accordance with subsection (4) and give the Director a positive or qualified positive verification statement that was prepared in respect of the report in accordance with the 2016 EPA Regulation.

(3) The report mentioned in clause (2) (a) must be prepared in accordance with section 7 of the 2016 EPA Regulation and given to the Director no later than June 1, 2017.

(4) The verification mentioned in clause (2) (b) must be conducted in accordance with the requirements set out in the 2016 EPA Regulation relating to the verification of reports and the verification statement must be given to the Director no later than September 1, 2017.

Cancellation

35. (1) For the purposes of subsection 20 (2) of the Act, a voluntary participant must request the cancellation of the participant's registration in writing.

(2) If the Director proposes to refuse to cancel a voluntary participant's registration after receiving a request to do so, the Director shall give written notice to the participant, setting out the following:

1. The proposed refusal and the reasons for the proposed refusal.
2. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed refusal.

(3) After considering any comments received from the voluntary participant in respect of a proposed refusal, the Director shall give written notice to the participant of the Director's decision.

(4) The Director may cancel a voluntary participant's registration under subsection 20 (6) of the Act if the participant is no longer required to give GHG reports to the Director under the Reporting Regulation with respect to the specified GHG activities in respect of which the participant is registered as a voluntary participant.

MARKET PARTICIPANTS

Registration

36. (1) A person who is not an owner, operator or employee of a mandatory or voluntary participant may apply to the Director for registration as a market participant under subsection 17 (1) of the Act.

(2) A person applying to register as a market participant must give the Director the information set out in Schedule 1 of this Regulation.

(3) If the Director proposes to refuse an application for registration as a market participant, the Director shall give written notice to the applicant, setting out the following:

1. The proposed refusal and the reasons for the proposed refusal.
2. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed refusal.

(4) After considering any comments received from the applicant in respect of a proposed refusal, the Director shall,

- (a) register the applicant as a market participant; or
- (b) give the applicant written notice of the Director's refusal of the application.

Conditions

37. It is a condition of registration as a market participant that the participant must notify the Director of any change to information provided to the Director under subsection 36 (2) no later than 30 days following the change.

Cancellation

38. (1) For the purposes of subsection 20 (2) of the Act, the prescribed criteria for cancellation of the registration of a market participant are the following:

1. The participant has requested the cancellation in writing.
2. No emission allowances or credits remain in the participant's holding account.

(2) If the Director proposes to refuse to cancel a market participant's registration after receiving a request to do so, the Director shall give written notice to the participant, setting out the following:

1. The proposed refusal and the reasons for the proposed refusal.
2. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed refusal.

(3) After considering any comments received from the market participant in respect of a proposed refusal, the Director shall give written notice to the participant of the Director's decision.

(4) The Director may cancel a market participant's registration under subsection 20 (6) of the Act in either of the following circumstances:

1. The participant has been convicted of an offence under section 21, 28 or 29 of the Act.
2. Subject to subsection (5), there has been no activity with respect to the participant's holding account for six years and no emission allowances or credits remain in the account.

(5) If the circumstances in paragraph 2 of subsection (4) apply, the Director shall give written notice to the participant of the Director's intention to cancel the participant's registration and shall only cancel the registration if, after 30 days following the day on which the notice was given, no activity has occurred with respect to the holding account.

PART V
CAP AND TRADE ACCOUNTS AND TRANSACTIONS

Cap and trade accounts

39. (1) The Director shall establish a holding account for each registered participant, to and from which emission allowances and credits may be transferred.

(2) In addition to the holding account mentioned in subsection (1), the Director shall establish a compliance account for each capped participant.

Holding limit, current vintage emission allowances, etc

40. (1) Subject to section 41, a registered participant shall ensure that the total number of emission allowances and credits mentioned in subsection (2) that are held in the participant's cap and trade accounts, and in the cap and trade accounts of participants who are related persons in respect of the registered participant, does not at any time in a year exceed the limit determined by applying the following formula:

$$L = 2,500,000 + 0.025 \times (C - 25,000,000)$$

where,

L = the limit, and

C = the number of Ontario emission allowances created for the year.

(2) The limit applies in respect of the following held in a registered participant's cap and trade accounts:

1. Current vintage emission allowances.
2. Ontario emission allowances that are classified as Category A, B or C.
3. Ontario early reduction credits.

(3) Registered participants who are related persons shall allot the limit calculated under this section among themselves and each related person shall hold emission allowances or credits in an amount that is equal to or less than the person's allotted portion of the limit.

Non-application of holding limit

41. (1) Subject to subsections (2) and (3), the limit established under section 40 does not apply during a time period set out in Column 1 of the following Table in respect of emission allowances and credits that are held in a capped participant's compliance account during the period, up to and including the amount of emission allowances and credits that is equivalent to the amount of CO₂e set out opposite the time period in Column 2 of the Table.

TABLE

Item	Column 1 Time period	Column 2 Amount of CO ₂ e
1.	January 1, 2017 to December 31, 2017.	A ₂₀₁₅
2.	January 1, 2018 to December 31, 2018	A ₂₀₁₅ + A ₂₀₁₆
3.	January 1, 2019 to December 31, 2019.	A ₂₀₁₆ + (A ₂₀₁₇ × 2)
4.	January 1, 2020 to December 31, 2020.	(A ₂₀₁₇ × 2) + (A ₂₀₁₈ × 2)
5.	January 1, 2021 to November 1, 2021.	A ₂₀₁₇ + (A ₂₀₁₈ × 2) + (A ₂₀₁₉ × 2)
6.	November 2, 2021 to December 31, 2021.	A ₂₀₁₉
7.	January 1, 2022 to December 31, 2022.	A ₂₀₁₉ + A ₂₀₂₀

(2) If an amount required for the purpose of determining a value referred to in Column 2 of the Table to subsection (1) cannot be obtained in respect of an activity, the amount is deemed to be,

- (a) the most recently obtained comparable amount in respect of the activity from a previous year of reporting under either the Act or the *Environmental Protection Act*; or
- (b) if no comparable amount can be obtained, the amount assigned by the Director.

(3) For the purposes of clause (2) (b), a capped participant may apply to the Director for the Director to assign an amount.

(4) For the purposes of determining an amount to assign under clause (2) (b), the Director shall consider the following information:

1. Any information available to the Minister in respect of the activity, which may include an environmental compliance approval in respect of the activity.
2. Any information in respect of the activity obtained by the Director by requesting information from the capped participant.

3. Information in respect of similar activities engaged in by persons in Ontario or other jurisdictions.

(5) If the Director proposes to determine an amount under clause (2) (b), the Director shall give written notice to the applicant, setting out the following information:

1. The proposed amount.
2. An explanation of how the proposed amount was determined.
3. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed amount.

(6) After considering any comments received from the applicant in respect of a proposed amount, the Director shall give written notice to the applicant of the amount determined under clause (2) (b).

(7) The Director may increase a maximum amount determined under subsection (1) if a capped participant applies to the Director on or before October 1 in a year for the increase and demonstrates that the participant's registered activities are likely to increase in the year of the application, such that the greenhouse gas emissions during the activities or associated with the activities are likely to increase by at least 250,000 tonnes from the previous year.

(8) If the Director proposes to increase the maximum amount under subsection (7), the Director shall give written notice to the applicant, setting out the following information:

1. The proposed increase.
2. An explanation of how the proposed increase was determined.
3. A statement that the participant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposed increase.

(9) After considering any comments received from the applicant in respect of a proposed increase, the Director shall give written notice to the applicant of the increase.

(10) The amount of an increase under subsection (7) shall be determined by the Director based on the information available about the likely increase and shall apply until such time as the actual amount of the increase in respect of the activity is available to the Director.

(11) Subject to subsection (12), a value referred to in Column 2 of the Table to subsection (1) must be the sum of all amounts that were set out in reports prepared under the *Environmental Protection Act* or GHG reports, as the case may be, in respect of which positive or qualified positive verification statements were issued or submitted in accordance with the applicable Act.

(12) In the case of an amount required for the purpose of determining A_{2016} , an amount set out in a 2016 EPA report may be included in the sum even if no positive or qualified positive verification statement was issued in respect of the report, if verification of the report was not required under section 26 of the 2016 EPA Regulation.

(13) In this section,

" A_{2015} " means the sum of the amounts relating to the capped participant's registered activities engaged in during 2015, as quantified under the 2015 EPA Regulation and, if applicable, as quantified as described in paragraph 3 of subsection 29 (1) of this Regulation;

" A_{2016} " means the sum of the amounts relating to the capped participant's registered activities engaged in during 2016, as quantified under paragraph 4 of subsection 7.3 (2) of the 2016 EPA Regulation and calculated under subsection 7.4 (1), (2) or (3) of the 2016 EPA Regulation;

" A_{2017} " means the sum of,

- (a) all verification amounts calculated in respect of the capped participant's registered activities engaged in during 2017, as quantified under the Reporting Regulation, and
- (b) all amounts of greenhouse gas emissions associated with the capped participant's registered activities engaged in during 2017, as calculated under the Reporting Regulation;

" A_{2018} " means the sum of,

- (a) all verification amounts calculated in respect of the capped participant's registered activities engaged in during 2018, as quantified under the Reporting Regulation, and
- (b) all amounts of greenhouse gas emissions associated with the capped participant's registered activities engaged in during 2018, as calculated under the Reporting Regulation;

" A_{2019} " means the sum of,

- (a) all verification amounts calculated in respect of the capped participant's registered activities engaged in during 2019, as quantified under the Reporting Regulation, and
- (b) all amounts of greenhouse gas emissions associated with the capped participant's registered activities engaged in during 2019, as calculated under the Reporting Regulation;

"A₂₀₂₀" means the sum of,

- (a) all verification amounts calculated in respect of the capped participant's registered activities engaged in during 2020, as quantified under the Reporting Regulation, and
- (b) all amounts of greenhouse gas emissions associated with the capped participant's registered activities engaged in during 2020, as calculated under the Reporting Regulation;

"registered activities" means, when used in reference to a capped participant, the activities in respect of which the participant is registered.

Holding limit, future vintage emission allowances

42. (1) A registered participant shall ensure that the total number of future vintage emission allowances held in a person's cap and trade accounts at any time in a year, or in the cap and trade accounts of related persons in respect of the registered participant, do not at any time in a year exceed the limit determined by applying the following formula in respect of each future vintage year:

$$HL_j = 2,500,000 + 0.025 \times (C_j - 25,000,000)$$

where,

HL_j = the limit on future vintage emission allowances with vintage year j that are held in the cap and trade accounts during a year, and

C_j = the number of Ontario emission allowances created for year j.

(2) Registered participants who are related persons shall allot the limit calculated under this section among themselves and each related person shall hold emission allowances or credits in an amount that is equal to or less than the person's allotted portion of the limit.

When holding limit exceeded

43. (1) The Minister may, at any time starting five days after the day a registered participant is in contravention of section 40 or 42, remove the number of emission allowances or credits that exceed the applicable limit from the participant's holding accounts.

(2) The Minister shall,

- (a) retire from circulation all credits removed under subsection (1); and
- (b) reserve all emission allowances removed under subsection (1) for the purpose of auctions.

Account agents, classes

44. (1) The following classes of account agents are established:

1. Primary account representative.
2. Alternate account representative
3. Account viewing agent.

(2) Only an individual who resides in Ontario may be designated as the primary account representative of a registered participant.

Account agents, recognition by Director

45. (1) An individual may apply to the Director, in the manner approved by the Director, for recognition as an account agent if the person meets the following eligibility criteria:

1. The individual has not been convicted of a criminal offence in the five years before the individual submitted the application to the Director, unless a pardon, including a record suspension within the meaning of the *Criminal Records Act* (Canada), has been obtained.
2. The individual has not been found guilty of an offence under the Act.
3. The individual has not been found guilty of an offence under the *Commodity Futures Act* or the *Securities Act*.
4. The person does not have an identification number assigned by the Director or by a designated jurisdiction for the purpose of dealing with emission allowances and credits.

(2) The application shall include the following:

1. The name, address and date of birth of the applicant.
2. Copies of two government-issued identity documents, one of which must have a photograph, the person's name and date of birth.
3. A statement signed by a lawyer or notary, completed no earlier than three months before the application is submitted, verifying the identity of the applicant and certifying the authenticity of the identity documents.
4. The name and contact information of the applicant's employer, if any.
5. Confirmation from a financial institution located in Canada that the person has an account with the institution and that the financial institution has verified the person's identity.
6. A document signed by the applicant that includes the following:
 - i. A statement that the applicant meets the criteria in subsection (1) and the information included in the application is true and accurate.
 - ii. A statement that the applicant consents to the Ministry giving information relating to the person to authorities in designated jurisdictions when necessary for the purposes of the cap and trade program or a corresponding program in a designated jurisdiction.

(3) If the Director recognizes the applicant as an account agent, the Director shall assign an identification number to the applicant.

(4) It is a condition of recognition as an account agent that the individual give the Director updated information no later than 30 days of any change in respect of the individual's satisfaction of the eligibility criteria under subsection (1).

(5) It is a condition of recognition as an account agent that the individual give the Director, if the Director so requests and no later than the day specified by the Director, updated information regarding the individual's satisfaction of the eligibility criteria under subsection (1) and any other information requested by the Director.

(6) The Director may cancel an individual's recognition as an account agent by providing the individual with written notice of the cancellation if the Director is satisfied that the individual has been convicted of a criminal offence or if the individual no longer satisfies the criteria set out in paragraphs 2 and 3 of subsection (1), or fails to provide information required under subsection (5) or subsection 51 (4).

Account agents, powers and duties

46. (1) A designated primary account representative or a designated alternate account representative of a registered participant is authorized to act on behalf of the participant to perform any actions that the participant is required or permitted to take under the Act.

(2) An individual who is designated as an account viewing agent by a registered participant is authorized to observe the participant's cap and trade accounts on behalf of the participant.

(3) If a designated primary or alternate account representative submits a notice or confirmation under this Regulation, the individual must include a statement that he or she is authorized to submit the notice or confirmation on behalf of the registered participant who made the designation and that the information set out in the notice or confirmation is true, accurate and complete to the best of the individual's knowledge.

Designations, requirements and restrictions

47. (1) Each registered participant shall designate,

- (a) one individual as a primary account representative; and
- (b) subject to subsection (2), at least one and no more than four individuals as alternate account representatives, none of whom may also be designated as the primary account representative.

(2) A market participant who is an individual is not required to designate an alternate account representative.

(3) Each registered participant may designate up to five individuals as account viewing agents.

(4) The designation shall include the following information in respect of each individual being designated:

1. The individual's name and the identification number assigned by the Director or by a designated jurisdiction.
2. A statement signed by a chief officer or a resolution of the board of directors of the registered participant, confirming that the individual has been designated to act on behalf of the registered participant as either an account representative or an account viewing agent, as the case may be.
3. A statement signed by a lawyer or notary, confirming the relationship between the individual and the registered participant.

4. A statement signed by the individual, confirming that the individual has been designated to act on behalf of the registered participant for the purposes of this Regulation and that the individual undertakes to comply with this Regulation.
5. If the individual is designated by any other person as an account representative or as an account viewing agent for the purposes of this Regulation, or is designated by any other person to perform similar functions under a corresponding program of a designated jurisdiction, a statement signed by the individual, providing the name and contact information of any such person.

Termination of designation

- 48.** The designation of an individual as an account agent for a registered participant terminates when,
- (a) the Director receives a written request from the registered participant for termination of the designation;
 - (b) all of the registered participant's accounts are closed;
 - (c) the Director cancels the recognition of the individual; or
 - (d) the person's designation under a corresponding program, as mentioned in paragraph 5 of subsection 47 (4), is terminated by a designated jurisdiction.

Suspension of authority re accounts

49. (1) The Director shall suspend a participant's or a designated account representative's authority to deal with emission allowances and credits held in a participant's cap and trade accounts by providing written notice of the suspension if the Director has reason to believe that the participant or account representative has contravened this Regulation or section 21, 28 or 29 of the Act.

(2) If the Director is satisfied that the participant or designated account representative, as the case may be, is not contravening this Regulation or section 21, 28 or 29 of the Act, the Director shall reinstate the authority.

Minister to transfer upon receiving transfer request

50. (1) Upon receiving a request to transfer emission allowances or credits under this Regulation, the Minister shall transfer the allowances or credits that are identified in the request in accordance with the request, unless the Minister is of the view that,

- (a) the transfer would result in non-compliance with the Act or the regulations;
- (b) the Minister has reasonable grounds to believe that an offence has been committed under the Act in relation to the request; or
- (c) the request contains errors, omissions or is otherwise incomplete.

(2) If the Minister refuses to transfer emission allowances or credits under subsection (1), the Minister shall provide notice of the reason for the refusal to all of the designated account representatives who have taken steps under this Regulation with respect to the request.

(3) If the Minister refuses to transfer emission allowances or credits under clause (1) (c), the notice shall identify the errors or omissions or shall include a description of how the request is otherwise incomplete.

Transfer between registered participants

51. (1) A registered participant may submit a request to the Minister to transfer emission allowances or credits from the participant's holding account to another registered participant's holding account by taking the following steps:

1. A designated account representative of the participant who wishes to transfer the emission allowances or credits must submit a notice of the intent to transfer emission allowances or credits to all other designated account representatives of the participant, setting out,
 - i. the number of emission allowances and credits,
 - ii. a description of the emission allowances and credits, and
 - iii. except if the proposed transfer is between related persons, details with respect to the price to be paid for each emission allowance and credit.
2. A second designated account representative of the participant must, no later than two days following the submission of the notice of intent under paragraph 1, confirm the participant's intent to transfer the emission allowances and credits mentioned in the notice to all other designated account representatives of the participant and to all designated account representatives of the registered participant to whom the emission allowances and credits would be transferred.
3. A designated account representative of the participant to whom the emission allowances and credits would be transferred must, no later than three days following the submission of the notice of intent under paragraph 1, submit a

confirmation that the participant to whom the emission allowances and credits would be transferred intends to accept the transfer.

(2) Subject to subsection 50 (1), the Minister shall ensure that upon receipt of a confirmation of acceptance of the transfer under paragraph 3 of subsection (1), the emission allowances and credits specified in the confirmation of acceptance are transferred.

(3) The steps described in paragraphs 1 and 2 of subsection (1) may both be taken by the same individual if the participant is a market participant and has only one designated account representative.

(4) If the Minister asks a designated account representative of a participant for information relating to the transfer of emission allowances or credits under this section, the account representative shall give the information to the Minister by the date specified by the Minister.

Removal of emission allowances or credits from holding account

52. (1) A registered participant may submit a request to the Minister for the removal of emission allowances or credits from the participant's holding account by taking the following steps:

1. A designated account representative of the participant who wishes to have the emission allowances or credits removed must submit a notice of the participant's intent to remove emission allowances and credits to all other designated account representatives of the participant, setting out the number of emission allowances and credits and a description of the emission allowances and credits to be removed.
2. A second designated account representative of the participant must, no later than two days following the submission of the notice of intent under paragraph 1, confirm the participant's intent to remove the emission allowances and credits mentioned in the notice to all other designated account representatives of the participant.

(2) Upon receiving a confirmation under paragraph 2 of subsection (1), the Minister shall remove the emission allowances or credits specified in the confirmation from the holding account and retire them from circulation.

(3) The steps described in paragraphs 1 and 2 of subsection (1) may both be taken by the same individual if the participant is a market participant and has only one designated account representative.

(4) If the Minister asks a designated account representative of a participant for information relating to the transfer of emission allowances or credits under this section, the account representative shall give the information to the Minister by the date specified by the Minister.

Closing of accounts

53. (1) The cap and trade accounts of a registered participant are closed under subsection 26 (1) of the Act if the participant's registration is cancelled.

(2) If cap and trade accounts are closed under section 26 of the Act and any Ontario emission allowances or Ontario credits remain in the accounts, the Director shall take the following steps:

1. The Director shall reserve any Ontario emission allowances for auctions.
2. The Director shall retire from circulation any Ontario early reduction credits.
3. The Director shall retain any Ontario offset credits for the purposes prescribed under subsection 36 (2) of the Act.

PART VI DISTRIBUTION OF ONTARIO EMISSION ALLOWANCES

CREATION AND DISTRIBUTION - GENERAL

Ontario emission allowances created for 2017 - 2020

54. On or before January 1, 2017, the Minister shall create the following:

1. 142,332,000 Ontario emission allowances for 2017.
2. 136,440,000 Ontario emission allowances for 2018.
3. 130,556,000 Ontario emission allowances for 2019.
4. 124,668,000 Ontario emission allowances for 2020.

Allowances reserved for sales under s. 59

55. (1) Before January 1 in the first year of a compliance period and before taking any steps under sections 56 and 57, the Minister shall reserve 5 per cent of the Ontario emission allowances created for each year of the compliance period for the purpose of sales under section 59.

(2) The Minister shall classify the emission allowances reserved under subsection (1) into three categories with the labels of Category A, B and C, with each category consisting of, to the extent possible, an equal number of emission allowances.

Allowances reserved for free distribution under subs. 31 (2) of the Act

56. (1) Before January 1 in each year in a compliance period and before taking any steps under section 57, the Minister shall reserve such number of Ontario emission allowances that were created for the upcoming year as are required for the purpose of distributing them free of charge under subsection 31 (2) of the Act.

(2) The Minister shall classify the emission allowances reserved under subsection (1) with the upcoming year as their vintage year.

Allowances reserved for auctions

57. (1) The Minister shall, on or before January 15 in each auction year, reserve emission allowances for the purpose of auctions to be held in the auction year as follows:

1. Reserve the remaining Ontario emission allowances created for that year, which must be classified with the auction year as their vintage year.
2. Reserve 10 per cent of the original number of Ontario emission allowances created for the year that is three years later than the auction year, which must be classified with the year that is three years later than the auction year as their vintage year.

(2) After an order is issued under paragraph 1 of subsection 14 (8) of the Act, the Minister shall remove the following from the Ontario emission allowances that have been reserved by the Minister for the next auction and retire them from circulation: the number of Ontario emission allowances equal to 25 per cent of the amount of the outstanding obligations set out in the order.

DISTRIBUTION BY AUCTION AND SALE

Distribution by auction

58. (1) Each year starting in 2017, the Minister shall auction Ontario emission allowances on four separate occasions, each consisting of a single round of bidding.

(2) Only the following emission allowances shall be auctioned:

1. Such Ontario emission allowances as have been reserved by the Minister for the purpose of auctions.
2. Any Ontario emission allowances that have been submitted to the Minister under paragraph 2 of subsection 14 (7) of the Act.
3. Any Ontario emission allowances that have been removed by the Minister from a capped participant's cap and trade accounts under paragraph 3 of subsection 14 (7) of the Act.

(3) At each auction in an auction year, the Minister shall auction,

- (a) such percentage as the Minister considers appropriate of the Ontario emission allowances mentioned in paragraph 1 of subsection 57 (1), as long as 100 per cent of those emission allowances are auctioned by the end of the fourth auction; and
- (b) 25 per cent of the Ontario emission allowances mentioned in paragraph 2 of subsection 57 (1).

(4) If, at the end of an auction, any of the Ontario emission allowances that were auctioned remain unsold, the Minister shall reserve them for the purpose of subsequent auctions and may auction them subsequently, subject to the following rules:

1. An unsold Auction Class 1 emission allowance may be auctioned subsequently only if, following the most recent auction in which the allowance remained unsold, the lowest bid price (Auction Class 1) was higher than the minimum price at two or more consecutive auctions held by the Minister.
2. An unsold Auction Class 2 emission allowance may be auctioned subsequently in a year that is no earlier than the vintage year of the unsold emission allowance.
3. The maximum number of unsold Auction Class 1 emission allowances that may be auctioned on a single occasion is the number that is equal to 25 per cent of the emission allowances that are being auctioned on the occasion that,
 - i. have not previously been auctioned, and
 - ii. have been classified as having a vintage year that is the auction year.

Distribution by sale

59. (1) Each year starting in 2017, in addition to holding auctions, the Minister may offer Ontario emission allowances for sale to capped participants on a maximum of four separate occasions.

(2) The Minister shall only offer for sale such Ontario emission allowances as have been reserved for sales under this section.

(3) If any of the emission allowances that were offered for sale under subsection (1) remain unsold after the Minister has offered them for sale, the Minister shall reserve them for the purpose of a subsequent sale under this section.

Minister's notice of auction or sale

60. At least 60 days before an auction or a sale, the Minister shall provide notice of the auction or sale to the public in such manner as the Minister considers appropriate, setting out the following information:

1. The day on which and time period during which bidding in the auction or sale may take place.
2. The location or internet address at which the auction or sale will be held.
3. A summary of the requirements of this Regulation relating to the auction or sale.
4. A summary of the auction or sale process.
5. In the case of an auction, the vintage years of the Ontario emission allowances being offered for sale at the auction and the number of emission allowances with each vintage year being offered.
6. In the case of a sale,
 - i. the categories of the Ontario emission allowances being offered for sale and the number of emission allowances of each category being offered, and
 - ii. the price of the emission allowances in each category.

Financial assurance

61. (1) Financial assurance required to be given by a registered participant under this Regulation for the purpose of bidding in an auction or a sale must meet the following criteria:

1. It must be in Canadian dollars.
2. It must be valid for at least 26 days following the day of the auction or sale.
3. It must be one of the following and must be given in a form approved by the Minister:
 - i. An irrevocable letter of credit, letter of guarantee or bank transfer issued by a bank within the meaning of the *Bank Act* (Canada).
 - ii. An irrevocable letter of credit or letter of guarantee issued by a financial services cooperative that is authorized by a statute of Canada or Ontario to carry on business in Canada or Ontario.
4. It must be deposited with and payable to the Minister.
5. It must be for an amount that is greater than or equal to the participant's proposed maximum bid value, as determined under subsection (2) or (3).

(2) The participant's proposed maximum bid value for an auction is determined as follows:

1. For each bid price proposed by the participant, multiply the bid price by the number of emission allowances that the participant proposes to purchase at that bid price or at a higher bid price.
2. The highest value calculated under paragraph 1 is the proposed maximum bid value.

(3) The participant's proposed maximum bid value for a sale is determined as follows:

1. For each bid price proposed by the participant, multiply the bid price by the number of emission allowances that the participant proposes to purchase at that bid price.
2. Determine the sum of the results calculated under paragraph 1.

Bids

62. (1) A registered participant must include the following in a bid submitted in an auction or a sale:

1. The bid price, in dollars and whole cents.
2. The quantity of lots that the participant wishes to purchase.

(2) Each bid must be sealed and submitted in the form approved by the Minister.

(3) A participant may submit more than one bid in an auction or sale.

Payment for purchases

63. (1) A registered participant who has been notified by the Minister that one or more bids by the participant have been successful in an auction or a sale shall pay to the Minister the amount of the successful bids no later than seven days after receiving the notice.

(2) If the participant has provided financial assurance in the form of a bank transfer, the Minister shall retain the amount to be paid as payment under subsection (1).

(3) If an amount payable under subsection (1) is not paid by the day specified in subsection (1), the Minister may require payment under the participant's financial assurance.

(4) The Minister shall transfer the Ontario emission allowances paid for under subsection (1) or (3) to the participant's,

(a) holding account, in the case of an auction purchase, subject to subsection (6); or

(b) compliance account, in the case of a sale.

(5) The Minister shall return any unused portions of financial assurance.

(6) Despite clause (4) (a), the Minister may transfer Ontario emission allowances purchased at an auction to a participant's compliance account if the emission allowances are current vintage emission allowances to which the limit in section 40 would not apply under section 41 once they are transferred to the compliance account.

Summary of auction, sale

64. (1) The Minister shall make available to the public, in a manner that the Minister considers appropriate, a written summary of each auction or sale, setting out the following information:

1. In the case of an auction, the lowest bid price (Auction Class 1) and the lowest bid price (Auction Class 2).

2. The registered participants to whom the Minister gave permission to participate in the auction or sale.

3. Details regarding the number of emission allowances sold, the number of each vintage year or category of emission allowances sold, and a description of how the emission allowances were distributed among the participants who submitted bids, without identifying which participants purchased the emission allowances.

(2) The summary shall be made available no later than 45 days following the conclusion of the auction or sale.

BIDDING IN AUCTIONS**Ontario Energy Board, prescribed person**

65. The Ontario Energy Board is a prescribed person for the purposes of subsection 31 (9) of the Act.

Prohibition, bidding in auction

66. If any of the information provided by a person under section 8 or 9 of Schedule 1 changes during the period beginning 39 days before the auction and ending on the day of the auction, the person is prohibited from bidding in the auction.

Permission to bid in auction

67. (1) A registered participant may apply to the Minister for permission to bid in an auction by taking the following steps:

1. No later than 40 days before the day of the auction, the participant must, if applicable, update any information required to be updated as a condition of the participant's registration.

2. No later than 30 days before the day of the auction, the participant must submit the following information to the Minister:

i. The name, contact information and holding account number of the participant.

ii. The names and identification numbers of all designated account representatives of the participant.

iii. If the participant is an individual, the individual's social insurance number.

iv. The form of financial assurance to be given.

3. No later than 12 days before the day of the auction, the person must submit financial assurance.

(2) Subject to subsection (3), upon receiving an application from a participant that meets the requirements set out in subsection (1), the Minister shall permit the participant to bid in the auction.

(3) The Minister shall refuse permission to bid in an auction if any of the following circumstances apply:

1. The participant has given false or misleading information in the application.

2. The participant has failed to disclose information required under subsection (1).

3. The participant's registration or cap and trade accounts are subject to conditions under this Regulation or imposed by the Director that prohibit participation in auctions or otherwise prevent emission allowances or credits from being transferred to the person's cap and trade accounts.

Suspension, revocation of permission

68. (1) The Minister shall suspend permission to bid in an auction if the circumstances described in paragraph 3 of subsection 67 (3) apply.

(2) If permission has been suspended, the Minister shall reinstate the permission once the circumstances described in paragraph 3 of subsection 67 (3) no longer apply.

(3) The Minister may revoke permission to bid in an auction if the Minister becomes aware that the participant has given false or misleading information in the application for permission, or if the participant has failed to comply with section 29 of the Act, subsections 32 (6), (7) or (8) of the Act or failed to disclose information required by this Regulation.

Purchase limits

69. (1) A capped participant or a group of capped participants who are related persons shall not purchase more than 25 per cent of the Ontario emission allowances available at an auction.

(2) Capped participants who are related persons shall allocate the purchase limit set out in subsection (1) among themselves and none of the capped participants shall purchase more than the share of the purchase limit allocated to the participant.

(3) A market participant or a group of market participants who are related persons shall not purchase more than 4 per cent of the Ontario emission allowances available at an auction.

(4) Market participants who are related persons shall allocate the purchase limit set out in subsection (3) among themselves and none of the market participants shall purchase more than the share of the purchase limit allocated to the participant.

(5) If a group of related persons includes at least one capped participant and one market participant, the total purchased by the group at an auction shall not exceed 25 per cent of the Ontario emission allowances available at the auction.

(6) Participants who are related persons shall allocate the purchase limit set out in subsection (5) in such a manner that any of them who is a market participant complies with subsection (3).

(7) For the purposes of this section, a group of persons is established if more than two persons are members of a group that meets one of the descriptions set out in paragraph 6 of subsection 2 (1).

ADMINISTRATION OF AUCTION

Lots

70. The Minister shall divide Ontario emission allowances that are to be auctioned into lots in accordance with the following rules:

1. Each lot, other than the final lot, shall consist of 1,000 Ontario emission allowances.
2. The final lot may consist of fewer than 1,000 Ontario emission allowances if fewer than 1,000 Ontario emission allowances remain once all other emission allowances have been divided into lots of 1,000.
3. Each lot may consist of only one of the following:
 - i. Auction Class 1 emission allowances.
 - ii. Auction Class 2 emission allowances, all of which must have been classified as having the same vintage year.

Minimum price

71. (1) The minimum price of an emission allowance in an auction is the higher of the annual auction reserve prices most recently established, as of the day of the auction, for each of Quebec and California.

(2) The annual auction reserve price for each of Quebec and California is the price set out for each jurisdiction in the annual auction reserve price notice published by and available on the website of the California Air Resources Board.

(3) If an annual auction reserve price is listed in a currency other than Canadian dollars, the price is deemed, in Canadian dollars, to be the amount that would be realized by converting to Canadian dollars the amount at the following rate:

1. If, on the day before the day of the auction, the Bank of Canada provided a Canadian dollar exchange rate for that currency, the currency conversion is calculated at that rate.
2. If paragraph 1 does not apply, the currency conversion is calculated at the Canadian dollar exchange rate for that currency as provided by the Bank of Canada for the date that is before, and is as close as possible to, the day of the auction.

Bids in excess of holding limit, purchase limit

72. (1) After the period of time for bidding has concluded, the Minister shall reject bids or portions of bids of a participant if acceptance of all of the participant's bids would result in contravention of a limit under section 40, 42 or 69

(2) The Minister shall reject bids or portions of bids, starting with the participant's lowest bid price and continuing in increasing order by bid price, until the total of the participant's bids remaining would, if accepted, not result in contravention of a limit under section 40, 42 or 69.

Determination of actual maximum bid value

73. (1) Before accepting any bids, the Minister shall determine whether each participant's actual maximum bid value, as determined under subsection (2), is greater than or equal to the participant's financial assurance.

(2) The participant's actual maximum bid value is determined as follows:

1. For each bid price included in the participant's bids, multiply the bid price by the number of emission allowances that the participant proposed to purchase at that bid price or at a higher bid price.
2. The highest value calculated under paragraph 1 is the actual maximum bid value.

Maximum bid value in excess of financial assurance

74. (1) If the actual maximum bid value of a participant's bids exceeds the value of the participant's financial assurance, the Minister shall remove from the participant's bids enough lots such that the remaining bids would not result in the actual maximum bid value exceeding the value of the financial assurance.

(2) If the Minister has removed lots under subsection (1), the Minister shall determine whether the removed lots could be bid upon, without causing the actual maximum bid value to exceed the value of the participant's financial assurance, if the bid prices were,

- (a) in the case of removed lots of Auction Class 1 emission allowances, the lowest bid price (Auction Class 1); and
- (b) in the case of removed lots of Auction Class 2 emission allowances, the lowest bid price (Auction Class 2).

(3) If the Minister determines that a removed lot could be bid upon as described in subsection (2), the Minister shall consider that bid as if it were a new bid submitted at that bid price.

(4) If the Minister determines that a removed lot cannot be bid upon as described in subsection (2), the Minister shall reject the removed lot.

Acceptance of bids

75. (1) No bid price that is below the minimum price shall be accepted.

(2) The Minister shall accept bids that have not been rejected, starting with the highest bid price and continuing in decreasing order by bid price until no more acceptable bids remain or no more of the emission allowances described in the notice of the auction are available.

(3) Subsection (4) applies if more than one bid has been submitted,

- (a) at the lowest bid price (Auction Class 1) for Auction Class 1 emission allowances; or
- (b) at the lowest bid price (Auction Class 2) for Auction Class 2 emission allowances.

(4) If the total quantity of emission allowances bid upon at a bid price mentioned in clause (3) (a) or (b) is greater than the quantity of emission allowances available at that bid price, the Minister shall divide the remaining emission allowances available at that bid price between the participants who submitted the bids at that bid price, in accordance with the following steps:

1. Divide the quantity of emission allowances bid upon by each participant at that bid price by the total quantity of emission allowances that were bid upon at that bid price. This is the participant's share of the emission allowances.
2. Multiply each participant's share determined under paragraph 1 by the quantity of emission allowances remaining, rounding down to the nearest whole number. This is the number of emission allowances to be distributed to the participant.
3. If any emission allowances remain after carrying out the steps under paragraphs 1 and 2, distribute the remaining emission allowances as follows:
 - i. Assign a random number to each participant who submitted a bid at the applicable lowest bid price.
 - ii. Distribute one emission allowance at a time to the participants in ascending order by the random number assigned, until no more of the emission allowances available at that bid price remain.

(5) The Minister shall sell each emission allowance in respect of which a bid has been accepted at the lowest bid price (Auction Class 1) or at the lowest bid price (Auction Class 2), as the case may be.

BIDDING IN SALES

Permission to bid in sale

76. (1) A capped participant may apply to the Minister for permission to bid on emission allowances offered for sale under section 59 by taking the following steps:

1. No later than 40 days before the day of the sale, the participant must, if applicable, update any information required to be updated as a condition of the participant's registration.
2. No later than 30 days before the day of the sale, the participant must submit the following to the Minister:
 - i. The information set out in subparagraphs 2 i to iv of subsection 67 (1).
 - ii. The number of the participant's compliance account.
3. No later than 12 days before the day of the sale, the person must submit financial assurance.

(2) Subject to subsection (3), upon receiving an application from a participant that meets the requirements set out in subsection (1), the Minister shall permit the participant to bid in the sale.

(3) The Minister shall refuse permission to bid in the sale if any of the following circumstances apply:

1. The participant has given false or misleading information in the application.
2. The participant has failed to disclose information required under subsection (1).
3. The participant's registration or compliance account is subject to conditions under this Regulation or imposed by the Director that prohibit the person's participation in sales or otherwise prevent emission allowances or credits from being transferred to the person's compliance account.

Suspension, revocation of permission

77. (1) The Minister shall suspend permission to bid in a sale if the circumstances described in paragraph 3 of subsection 76 (3) apply.

(2) If a permission has been suspended, the Minister shall reinstate the permission once the circumstances described in paragraph 3 of subsection 76 (3) no longer apply.

(3) The Minister may revoke permission to bid in a sale if the Minister becomes aware that the participant has given false or misleading information in the application for permission or if the participant has failed to comply with section 78 of this Regulation or section 29 of the Act or failed to disclose information required by this Regulation.

Criteria to be met before each sale

78. (1) Subject to subsection (2), only a capped participant who meets the following criteria may bid in a sale held by the Minister:

1. The person has been a capped participant for at least 40 days before the sale.
2. The person has permission under section 76 to bid in the sale.
3. The participant has given financial assurance to the Minister at least 12 days before the sale.
4. On the day of the sale, the participant does not hold any emission allowances in the participant's holding account that may be submitted for the current compliance period.

(2) If any of the information mentioned in section 8 or 9 of Schedule 1 changes during the period beginning 39 days before the sale and ending on the day of the sale, the person is prohibited from bidding in the sale.

ADMINISTRATION OF SALE

Lots

79. The Minister shall divide Ontario emission allowances that are to be offered for sale under section 59 into lots in accordance with the following rules:

1. Each lot, other than the final lot, shall consist of 1,000 Ontario emission allowances of the same category.
2. The final lot may consist of fewer than 1,000 Ontario emission allowances if fewer than 1,000 Ontario emission allowances remain once all other allowances have been divided into lots of 1,000.

Price

80. (1) The price of an Ontario emission allowance classified as Category A in 2017 is determined by applying the following formula:

$$P_{2017} = 47.88 \times (0.05 + I_r)$$

where,

P_{2017} = the price for a Category A allowance in 2017, and

I_r = the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2016 divided by the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2015.

(2) The price of an Ontario emission allowance classified as Category B in 2017 is determined by applying the following formula:

$$P_{2017} = 53.86 \times (0.05 + I_r)$$

where,

P_{2017} = the price for a Category B allowance in 2017, and

I_r = the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2016, divided by the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2015.

(3) The price of an Ontario emission allowance classified as Category C in 2017 is determined by applying the following formula:

$$P_{2017} = 59.85 \times (0.05 + I_r)$$

where,

P_{2017} = the price for a Category C allowance in 2017, and

I_r = the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2016, divided by the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30, 2015.

(4) The price of an Ontario emission allowance classified as Category A, B or C in each year after 2017 is determined by applying the following formula:

$$P_y = P_{(y-1)} \times (0.05 + I_r)$$

where,

P_y = the price for an emission allowance of the relevant category in year y,

$P_{(y-1)}$ = the price for an emission allowance of the relevant category in the year immediately preceding year y, and

I_r = the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30 in the year immediately preceding year y, divided by the average monthly Consumer Price Index for Ontario for the 12-month period ending on September 30 in the year that is two years immediately preceding year y.

Bids in excess of holding limit

81. (1) After the period of time for bidding has concluded, the Minister shall, in the circumstances described in subsection (2), reject bids or portions of bids of a participant, starting with the participant's lowest bid price and continuing in increasing order by bid price.

(2) The Minister shall reject bids or portions of bids under subsection (1) if acceptance of all of the participant's bids would result in contravention of a limit under section 40.

(3) The Minister shall reject bids or portions of bids under subsection (1) until the total of the participant's bids remaining would, if accepted, not result in contravention of the limit under section 40.

Determination of actual maximum bid value

82. (1) Before accepting any bids, the Minister shall determine whether each participant's actual maximum bid value, as determined under subsection (2), is greater than or equal to the participant's financial assurance.

(2) The participant's actual maximum bid value is determined as follows:

1. For each bid price proposed by the participant, multiply the bid price by the number of emission allowances that the participant proposed to purchase at that bid price.
2. Determine the sum of the results calculated under paragraph 1.

Maximum bid value in excess of financial assurance

83. If the actual maximum bid value of a participant's bids exceeds the value of the participant's financial assurance, the Minister shall remove from the participant's bids enough lots such that the remaining bids would not result in the actual maximum bid value exceeding the value of the financial assurance.

Acceptance of bids

84. (1) The Minister shall accept bids that have not been rejected for each category in accordance with this section, dealing with each category of emission allowances in the following order: Category A, Category B, Category C.

(2) If the total quantity of emission allowances bid upon in a category is equal to or less than the quantity of emission allowances of that category available, then the Minister shall distribute the emission allowances of that category in accordance with the bids.

(3) If the total quantity of emission allowances bid upon in a category exceeds the quantity of emission allowances of that category offered for sale, as set out in the notice of sale, then the Minister shall distribute the emission allowances of that category in accordance with the following steps:

1. Divide the quantity of emission allowances of the category bid upon by each participant by the total quantity of emission allowances of that category offered for sale. This is the participant's share of the emission allowances of that category.
2. Multiply each participant's share determined under paragraph 1 by the quantity of emission allowances of the category offered for sale, rounding down to the nearest whole number. This is the number of emission allowances to be distributed to the participant.
3. If any emission allowances remain after carrying out the steps under paragraphs 1 and 2, distribute the remaining emission allowances as follows:
 - i. Assign a random number to each participant who submitted a bid for emission allowances of the category.
 - ii. Distribute one emission allowance at a time to the participants in ascending order by the random number assigned, until no more emission allowances of the category remain.

DISTRIBUTION FREE OF CHARGE**Who may apply**

85. (1) Subject to subsection (3), a person described in subsection (2) may apply to the Minister for Ontario emission allowances to be distributed free of charge to the person under subsection 31 (2) of the Act.

(2) The person must, in the year in which the person applies, be the owner or operator of a facility at which a specified GHG activity is engaged in and must meet one of the following descriptions:

1. The person is required to register in that year or is registered in that year as a mandatory participant in respect of the specified GHG activities engaged in at the facility.
2. Subject to subsection (3), the person is registered as a voluntary participant in respect of the specified GHG activities engaged in at the facility.

(3) A person may apply in 2016 if the person could, before the end of the year, be eligible to apply to register as a voluntary participant in respect of the specified GHG activities engaged in at the facility.

(4) A person is not permitted to apply to the Minister in a year if any of the following circumstances applies:

1. In the year in which the application is made,
 - i. the only specified GHG activity engaged in at the facility is the activity described in Item 18 of Schedule 2 to the Reporting Regulation, or
 - ii. the specified GHG activity described in Item 19 of Schedule 2 to the Reporting Regulation is engaged in at the facility.
2. The following criteria are met in respect of the facility at which the specified GHG activities are engaged in:
 - i. The primary activity engaged in at the facility is the specified GHG activity described in Item 7 of Schedule 2 to the Reporting Regulation.
 - ii. No products are produced at the facility other than electricity and any heat, steam or by-product gas.
 - iii. The facility receives natural gas directly from an international or inter-provincial natural gas transmission pipeline.
3. On a day before the application is made, all specified GHG activities engaged in at the facility cease permanently.

Application

86. (1) Each application under section 85 must be for the distribution of emission allowances in the year following the year in which the application is made.

(2) Subject to subsection (3), the deadline for submitting an application to the Minister is September 1 in each year.

(3) The Minister may extend the deadline to a day no later than October 30 by providing notice in writing to the public in a manner that the Minister considers appropriate.

(4) Each application must be in respect of the specified GHG activities engaged in at a single facility.

(5) An applicant must apply by completing the application form approved by the Director.

(6) The application must include a statement signed and dated by an individual who is authorized by the applicant to sign on behalf of the person, certifying that,

(a) the applicant is eligible to apply under section 85;

(b) the individual has examined the application to ensure that it is complete and accurate; and

(c) the statements and information contained in the application are true and accurate to the best of the individual's knowledge.

Notice of permanent cessation of activities after application made

87. If a person has applied under section 85 in respect of specified GHG activities engaged in at a facility and those activities permanently cease to be engaged in at the facility in the same year in which the application was made, the applicant shall withdraw the application by giving written notice to the Minister no later than December 31 in that year, stating that the activities have ceased permanently and the day on which they ceased.

Minister's consideration of application

88. (1) Upon receiving an application under section 85 from a person who is eligible to apply to the Minister under that section, the Minister shall determine the number of emission allowances that may be distributed free of charge to the person in respect of the specified GHG activities.

(2) The Minister shall determine the number of emission allowances in accordance with the document entitled "Methodology for the Distribution of Ontario Emission Allowances Free of Charge", published by the Ministry and available from the Ministry, dated May 16, 2016.

(3) If, upon receipt of an application, the Minister is of the opinion that any of the information required to be included in the application is inaccurate or incomplete, the Minister may request in writing that the applicant give additional information to the Minister on or before a day specified in the request, for the purpose of allowing the Minister make a determination in respect of the application.

(4) The Minister is not required to consider any information the applicant gives to the Minister after the day specified in the request.

(5) The Minister may refuse the application as a whole or any portion of an application in respect of which the information given under this section is, in the opinion of the Minister, inaccurate or incomplete.

(6) For the purposes of subsection (5), information given under this section includes information given as part of the initial application and information given in response to a request for information under this section.

(7) The Minister shall refuse an application in respect of specified GHG activities engaged in at a facility if the Minister has information that satisfies the Minister that the activities have permanently ceased to be engaged in at the facility in the year in which the application is made.

Notice of decision

89. (1) The Minister shall give written notice to an applicant of the Minister's proposed decision in respect of an application under section 85.

(2) The notice shall include the following information:

1. If the Minister proposes to refuse the application or a portion of the application, a description of the proposed refusal and the reasons for the proposed refusal.
2. If the Minister proposes to distribute a number of emission allowances to the applicant under subsection 31 (2) of the Act, the proposed determination.
3. A statement that the applicant may, no later than five days following the day the notice was given, submit comments in writing to the Director in respect of the proposal.

(3) The Director shall consider any comments received from the applicant before making a final decision.

Rules re distribution free of charge

90. (1) In respect of each year in which applications under section 85 are received, the Minister may only distribute Ontario emission allowances that have a vintage year that is the year following the year in which the application was made.

(2) The Minister may only distribute emission allowances under subsection 31 (2) of the Act to applicants who are capped participants at the time of the distribution.

(3) Subject to subsection (4), if the Minister decides to distribute emission allowances to an applicant under subsection 31 (2) of the Act, the Minister shall transfer the emission allowances to the applicant's holding account during the period beginning on January 1 and ending on January 15 in the year following the year in which the application was made.

(4) For the purposes of applications made in 2016, the Minister shall transfer the emission allowances during the period beginning on January 1 and ending on February 1, 2017.

PART VII MISCELLANEOUS

Retention of records

91. A registered participant shall keep all records created by the participant relating to the following matters in a paper or electronic format for a period of at least seven years after the records were created:

1. Registration in the cap and trade program.
2. Transactions in the cap and trade program.
3. Designation of account agents.
4. Application for distribution of emission allowances free of charge.
5. Ontario early reduction credits.

Forms

92. (1) In this Regulation, if a record is required to be given or submitted, other than a record required to be given or submitted by the Director, the record shall be submitted in a form provided by or approved by the Director and in a manner approved by the Director.

(2) The Director may require that a record that is given to the Director under this Regulation be given in an electronic format specified by the Director.

Notice by Director

93. For the purposes of this Regulation, the Director may give notice in an electronic format.

PART VIII COMMENCEMENT

Commencement

94. This Regulation comes into force on the later of July 1, 2016 and the day it is filed.

SCHEDULE 1 INFORMATION TO BE PROVIDED FOR REGISTRATION

1. The name and contact information of the person and whether the person is an individual or a corporation, partnership, sole proprietor or other type of organization or entity.

2. In the case of a corporation,

- (a) the date and place of the incorporation;
- (b) the business number;
- (c) the names and contact information of the directors and officers;
- (d) the names and contact information of persons controlling over 10 per cent of the voting rights attached to all the outstanding voting securities; and
- (e) the name of each subsidiary or parent corporation.

3. In the case of a partnership,

- (a) the business number;
- (b) the name and contact information of each partner, or, in the case of a limited partnership, the name and contact information of each general partner;

- (c) the name and contact information of the directors and officers of each partner that is a corporation; and
 - (d) the name and contact information of each special partner having provided over 10 per cent of the common stock.
4. In the case of a person who is not an individual, corporation or partnership,
- (a) the date and place of the person's establishment by other means;
 - (b) the business number, if applicable; and
 - (c) the name and contact information of an individual authorized to act on behalf of the person.
5. If the person has a business relationship with any other person who is registered under the Act or who is required to be registered under the Act,
- (a) the name and contact information of the other person;
 - (b) whether the other person is an individual or a corporation, partnership, sole proprietor or other type of organization or entity;
 - (c) if the other person is not an individual, the date and place of its incorporation or the date and place of its establishment by other means;
 - (d) a description of the nature of the business relationship, which must include the percentage of shares, securities or other interests of each person held by others and which must be accompanied by a diagram showing the relationship;
 - (e) the holding account number of the other person; and
 - (f) the name and contact information of the other person's primary account representative.
6. A designation of account agents prepared in accordance with section 47 for the purposes of that section.
7. A document signed by the chief officer of the person registering or a resolution of the board of directors of the person that sets out the following:
- 1. An undertaking that the chief officer or board of directors will comply with the Act and this Regulation.
 - 2. A statement that the information provided under this section is accurate, to the best of the chief officer's or the board of directors' knowledge.
 - 3. The chief officer's or board of directors' consent to the Ministry giving information relating to the person to authorities in designated jurisdictions when necessary for the purposes of this Regulation and the similar rules and regulations of designated jurisdictions.
 - 8. The percentage of the holding limit allotted to the person in accordance with section 40 or 42, if applicable.
 - 9. The percentage of the purchase limit allotted to the person in accordance with section 69, if applicable.

23/16

NOTE: Consolidated regulations and various legislative tables pertaining to regulations can be found on the e-Laws website.

REMARQUE : Les règlements codifiés et diverses tables concernant les règlements se trouvent sur le site Lois-en-ligne.

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Texte d'information pour la Gazette de l'Ontario

La Gazette de l'Ontario paraît chaque samedi, et les annonces à y insérer doivent parvenir à ses bureaux le jeudi à 15h au plus tard, soit au moins neuf jours avant la parution du numéro dans lequel elles figureront. Pour les semaines incluant le lundi de Pâques, le 11 novembre et les congés statutaires, accordez une journée de surplus. Pour connaître l'horaire entre Noël et le Jour de l'An s'il vous plaît communiquez avec le bureau de La Gazette de l'Ontario au (416) 326-5310 ou par courriel à Gazette@ontario.ca

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- 1) Envoyer les annonces dans le format **Word.doc** par courriel à Gazette@ontario.ca
- 2) Le tarif publicitaire pour la première insertion envoyée électroniquement est de 75,00\$ par espace-colonne jusqu'à un ¼ de page.
- 3) Pour chaque insertion supplémentaire commandée en même temps que l'insertion initiale, le tarif est 40,00\$
- 4) Les clients peuvent confirmer la publication d'une annonce en visitant le site web de La Gazette de l'Ontario www.ontario.ca/gazette ou en visionnant une copie imprimée à une bibliothèque locale.

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