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of Ontario



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# Bill 127

## **An Act to implement Budget measures and to enact, amend and repeal various statutes**

**The Hon. C. Sousa**  
Minister of Finance

### **Government Bill**

1st Reading      April 27, 2017

2nd Reading      May 15, 2017

3rd Reading

Royal Assent

*(Reprinted as amended by the Standing Committee on Finance and Economic Affairs  
and as reported to the Legislative Assembly May 16, 2017)*

*(The provisions in this Bill will be renumbered after 3rd Reading)*





This reprint of the Bill is marked to indicate the changes that were made in Committee.  
The changes are indicated by underlines for new text and a ~~striketrough~~ for deleted text.

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## EXPLANATORY NOTE

The Bill implements measures contained in the 2017 Ontario Budget and enacts, amends and repeals various Acts. The major elements of the Bill are described below.

### **SCHEDULE 1 ALCOHOL AND GAMING REGULATION AND PUBLIC PROTECTION ACT, 1996**

Currently, paragraph 3 of subsection 22 (3) of the *Alcohol and Gaming Regulation and Public Protection Act, 1996* provides that brewers cannot be microbrewers if they enter into contracts to produce beer for non-microbrewers. The Schedule repeals that paragraph as of January 1, 2017.

A special rule is added to section 22 of the Act with respect to the status of certain beer manufacturers as microbrewers for the sales year beginning in March 2017.

Section 22 of the Act is also amended to provide that the basic tax rate for beer made by a microbrewer does not apply in respect of the purchase of beer the microbrewer manufactures for a beer manufacturer that is not a microbrewer.

### **SCHEDULE 2 ASSESSMENT ACT**

The *Assessment Act* is amended to supplement existing authority to make regulations prescribing classes and subclasses of real property by allowing for the regulations to provide that the classes or subclasses apply differently in different municipalities, or portions of municipalities, and that they may allow municipalities to create additional requirements or provide that any prescribed requirement does not apply for land to be included in a class or subclass in the municipality or some portion of it. Section 8 of the Act is amended to allow the Minister to make regulations prescribing additional subclasses of real property for land located in municipalities.

### **SCHEDULE 3 CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017**

The Schedule enacts the *Chartered Professional Accountants of Ontario Act, 2017* in order to effect the amalgamation of The Certified General Accountants Association of Ontario, the Certified Management Accountants of Ontario and The Institute of Chartered Accountants of Ontario into the Chartered Professional Accountants of Ontario. The *Certified General Accountants Act, 2010*, the *Certified Management Accountants Act, 2010* and the *Chartered Accountants Act, 2010* are consequently repealed, and complementary amendments are made to other Acts to reflect the amalgamation.

### **SCHEDULE 4 CITY OF TORONTO ACT, 2006**

Amendments are made to Part X (Power to Impose Taxes) of the *City of Toronto Act, 2006* to permit the City to impose a tax on the purchase of transient accommodation. A by-law that imposes the tax may require persons or entities to collect the tax as agents for the City. Related amendments are made to the Lieutenant Governor in Council's regulation-making authority in section 272.

Currently, section 278 of the Act provides for reductions to the tax rate for municipal purposes for subclasses of land prescribed under subsection 8 (1) of the *Assessment Act* by percentages set out in, or prescribed under, that section. The section is amended to allow the Minister of Finance to prescribe methods of determining percentages for this purpose, in addition to prescribing percentages. It is further amended to allow for certain rules that currently apply to some subclasses prescribed under subsection 8 (1) of the *Assessment Act* to apply to all subclasses prescribed under that subsection. The Act is further amended to allow the Minister of Finance to make regulations respecting reductions to the tax rates for municipal purposes for additional subclasses.

The Act is amended by adding a new Part XII.1, which provides that the City may, by by-law, impose a tax on vacant residential units in certain circumstances. Rules respecting the contents of the by-laws are also set out and the Minister of Finance is given the authority to make regulations governing such matters as the Minister considers necessary or desirable in relation to the new Part.

Currently, section 323 of the Act allows persons to receive a cancellation, reduction or refund of taxes levied in respect of repairs or renovations that prevented the normal use of land for a period of at least three months during the year. An exception to this is for land that is eligible property under section 331 of the Act. The Act is amended to instead allow the Minister of Finance to make regulations prescribing land to which this exception applies.

The Act is amended to change the reference to the Ontario Heritage Foundation in section 334 of the Act to the Ontario Heritage Trust.

**SCHEDULE 5  
COMMODITY FUTURES ACT**

The *Commodity Futures Act* is amended to make it mandatory for all clearing houses to be recognized by the Ontario Securities Commission before they carry on business in Ontario as a clearing house.

The Ontario Securities Commission is given the power to make an order that a person or company cease trading permanently or for a specified period.

Finally, the Act is amended to provide that no member, employee or agent of the Ontario Securities Commission shall be required in any civil proceeding, except a proceeding under the Act or a judicial review relating to a proceeding under the Act, to give testimony or to produce any book, record, document or thing respecting information obtained in the discharge of their duties under the Act.

**SCHEDULE 6  
CROWN EMPLOYEES COLLECTIVE BARGAINING ACT, 1993**

The Schedule makes various amendments to the *Crown Employees Collective Bargaining Act, 1993* relating to the composition of the Grievance Settlement Board. The Schedule provides that the Board shall be composed of a chair and two alternate chairs and that it shall establish a roster of mediator-arbitrators, who may be selected to determine matters before the Board.

Provisions are added to address the continuation of proceedings that were assigned to the Board before the Board's composition changes came into force. Other related amendments are made.

**SCHEDULE 7  
EDUCATION ACT**

Currently, the *Education Act* provides that reductions in municipal tax rates for certain subclasses of real property apply in the same way to school tax rates. The schedule amends the Act to permit the Minister of Finance to make regulations providing that this rule doesn't apply to specified tax rates or providing for a different reduction to a tax rate. The Act is further amended to allow the same rules to apply to additional subclasses that may be prescribed under the *Assessment Act*.

**SCHEDULE 8  
ELECTRICITY ACT, 1998**

The *Electricity Act, 1998* is amended as follows:

The definition of a "municipal electricity utility" in section 88 of the Act is expanded to include corporations established for the purpose of indirectly acquiring, holding, disposing of and otherwise dealing with shares of a corporation incorporated by a municipal corporation.

The transfer tax in section 94 of the Act is amended to apply to transfers of interests in a corporation, partnership or other entity that indirectly derives its value from generating, transmitting, distributing or retailing electricity.

The deductions in section 94 of the Act are expanded to allow a municipal corporation or municipal electricity utility to reduce its amount payable by deducting certain taxes that have been paid by a municipal electricity utility in which it has a direct or indirect interest in accordance with the rules set out in the section.

**SCHEDULE 9  
EMPLOYER HEALTH TAX ACT**

Section 2.1 of the *Employer Health Tax Act* is amended to provide that, in certain circumstances, if an eligible employer would be a designated member of a partnership at any time in the year for the purposes of section 125 of the *Income Tax Act* (Canada), the employer's exemption amount is nil.

**SCHEDULE 10  
FINANCIAL ADMINISTRATION ACT**

Section 28 of the *Financial Administration Act* is amended to provide that the approval requirements set out in that section apply only to public entities that are prescribed. The Minister is authorized to prescribe public entities or classes thereof and to impose terms and conditions on them for the purposes of the section. Complementary amendments are also made.

**SCHEDULE 11  
FINANCIAL SERVICES COMMISSION OF ONTARIO ACT, 1997**

The *Financial Services Commission of Ontario Act, 1997* is amended to provide that despite the *Statutory Powers Procedure Act*, the Financial Services Tribunal is authorized to combine two or more proceedings without the consent of the parties. The Act is also amended to provide that the Tribunal may treat evidence that is admitted in a proceeding as if it were also

admitted in another proceeding that is heard at the same time, without the consent of the parties to the second-named proceeding.

#### **SCHEDULE 12 FOREST FIRES PREVENTION ACT**

The Schedule re-enacts section 21.1 of the *Forest Fires Prevention Act* with respect to liability for costs and expenses where a fire is caused by the conduct of a person. Currently section 21.1 provides that the person who caused the fire is liable to the Crown or to another person for costs or expenses of any action taken under the Act with respect to the fire. The new section 21.1 ensures that the person will also be liable for any losses or damages incurred by the Crown as a direct or indirect result of the fire. Such losses and damages may include losses of forest resources within the meaning of the *Crown Forest Sustainability Act, 1994* and the costs and expenses of renewing the forest resources. The Schedule also provides regulation-making power to prescribe the costs, expenses, losses or damages for which a person may be liable to the Crown under this section. Finally, changes to section 21.1 will ensure that any fire that originates within 15 meters of the centre line of a railway track is presumed to have been caused by the conduct of railway operations and the railway corporation that conducted those operations is liable for any costs, expenses, loss or damages related to the fire. The railway corporation may rebut the presumed causation of the fire by establishing on the balance of probabilities that the fire was caused by another person or by something other than the conduct of the railway operations.

The Schedule also amends section 35 of the Act to increase the maximum fines that may be imposed under the Act.

#### **SCHEDULE 13 FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

The Schedule amends the *Freedom of Information and Protection of Privacy Act* by adding a new section 15.1 to provide that the head of an institution may refuse to disclose a record if disclosure could reasonably be expected to prejudice the conduct of relations between an Aboriginal community and the Government or an institution, or reveal information received in confidence from an Aboriginal community by an institution. “Aboriginal community” is defined for the purposes of the section, and complementary amendments are made to other provisions of the Act, including the addition of a related regulation-making authority in clause 60 (1) (0.a.1). In addition, the Act is amended to make some minor corrections.

#### **SCHEDULE 14 FUEL TAX ACT**

The Schedule amends the *Fuel Tax Act* to allow for a collector who proposes to colour only biodiesel or a collector who meets the prescribed requirements to be registered as a dyer if the collector meets the eligibility requirements set out. [Related amendments are made to the definitions of “northern terminal” and “terminal” in subsection 1 \(1\) of the Act.](#)

#### **SCHEDULE 15 INVESTMENT MANAGEMENT CORPORATION OF ONTARIO ACT, 2015**

The Schedule amends the *Investment Management Corporation of Ontario Act, 2015*.

Currently, subsection 12 (10) of the Act provides that a board member may serve for no longer than the lesser of three terms or nine years. The Schedule amends that provision to provide that a member of the board of directors may serve for no longer than nine years.

The Schedule amends the Act to provide the authority to make regulations governing members’ voting rights. The regulations may provide that votes may be allocated among members based on the value of the assets in respect of which the Corporation provides investment management services to each member, and that the board of directors may determine the value of those assets for the purpose of such an allocation.

#### **SCHEDULE 16 LAND TRANSFER TAX ACT**

The *Land Transfer Tax Act* is amended as follows:

Provisions related to the repealed *Ontario Home Ownership Savings Plan Act* are repealed. The offence provision that used to be in section 9 is moved to section 9.2 (refund of purchase on qualifying home) so that it can continue to apply to that section. The maximum fine for offences under section 9.2 is increased from \$2,000 to \$4,000.

If a refund or rebate is made and it is subsequently determined that the person was not entitled to it, the amount refunded or rebated is deemed to be a tax imposed under the Act.

The ability of a purchaser to include his or her spouse’s interest in determining the maximum refund on a qualifying home under section 9.2 is restricted if the spouse is not a Canadian citizen or permanent resident of Canada on the date of the conveyance or disposition.

**SCHEDULE 17  
MINISTRY OF NATURAL RESOURCES ACT  
AND RELATED AMENDMENTS**

The office of the Mining and Lands Commissioner under the *Ministry of Natural Resources Act* is replaced by a tribunal, appointed by the Lieutenant Governor in Council, to be known as the Mining and Lands Tribunal.

Consequential amendments are made to other Acts.

**SCHEDULE 18  
MINISTRY OF REVENUE ACT**

Section 11.1 of the *Ministry of Revenue Act* currently provides for the making of regulations that would authorize the Minister to provide collection services to another ministry or to a public body.

The Schedule amends the Act to provide for the making of regulations that would authorize the Minister, in connection with the provision of collection services, to exercise powers and perform duties and functions relating to the following:

1. The imposition of liens and charges against debtors' property, in accordance with the new section 11.1.1 of the Act.
2. The garnishment of payments that may be made to debtors by third parties, in accordance with the new section 11.1.2 of the Act.
3. The issuing of warrants of seizure and sale in respect of debtors' property, in accordance with the new section 11.1.4 of the Act.

**SCHEDULE 19  
MUNICIPAL ACT, 2001**

Currently, section 313 of the *Municipal Act, 2001* provides for reductions to the tax rate for municipal purposes for subclasses of land prescribed under subsection 8 (1) of the *Assessment Act* by percentages set out in or prescribed under that section. The section is amended to allow the Minister of Finance to prescribe methods of determining percentages for this purpose, in addition to prescribing percentages. It is further amended to allow for certain rules that currently apply to some subclasses prescribed under subsection 8 (1) of the *Assessment Act* to apply to all subclasses prescribed under that subsection. The Act is further amended to allow the Minister of Finance to make regulations respecting reductions to the tax rates for municipal purposes for additional subclasses.

The Act is amended by adding a new Part IX.1, which provides that designated municipalities may, by by-law, impose a tax on vacant residential units in certain circumstances. Rules respecting the contents of the by-laws are also set out and the Minister of Finance is given the authority to make regulations governing such matters as the Minister considers necessary or desirable in relation to the new Part.

Currently, section 357 of the Act allows persons to receive a cancellation, reduction or refund of taxes levied in respect of repairs or renovations that prevented the normal use of land for a period of at least three months during the year. An exception to this is for land that is eligible property under section 364 of the Act. The Act is amended to instead allow the Minister of Finance to make regulations prescribing land to which this exception applies.

The Act is amended to change the reference to the Ontario Heritage Foundation in section 365.2 of the Act to the Ontario Heritage Trust.

Amendments are made to the Act to add a new Part XII.1 that enables local municipalities to impose a tax on the purchase of transient accommodation. The Part is based on provisions in Part X (Power to Impose Taxes) of the *City of Toronto Act, 2006*. Consequential amendments are made throughout the Act to accommodate the new Part.

**SCHEDULE 20  
MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

The Schedule amends the *Municipal Freedom of Information and Protection of Privacy Act* by adding a new section 9.1 to provide that the head of an institution may refuse to disclose a record if disclosure could reasonably be expected to prejudice the conduct of relations between an Aboriginal community and the Government or an institution, or reveal information received in confidence from an Aboriginal community by an institution. For the purposes of the section, "institution" includes an institution under the *Freedom of Information and Protection of Privacy Act*. "Aboriginal community" is defined for the purposes of the section, and complementary amendments are made to other provisions of the Act, including the addition of a related regulation-making authority in clause 47 (1) (0.a.1). In addition, the Act is amended to make a minor correction to the French version of subsection 10 (1).

**SCHEDULE 21  
MUNICIPAL PROPERTY ASSESSMENT CORPORATION ACT, 1997**

The *Municipal Property Assessment Corporation Act, 1997* is amended to reduce the size of the board and to allow former elected officials and former employees of a municipality to be appointed to the board as municipal representatives.

**SCHEDULE 22  
NURSING ACT, 1991**

The *Nursing Act, 1991* is amended to permit registered nurses who are not nurse practitioners to prescribe drugs that are designated in the regulations.

A correction is also made to the French version of the Act.

**SCHEDULE 23  
OIL, GAS AND SALT RESOURCES ACT**

The *Oil, Gas and Salt Resources Act* is amended with respect to the regulation of compressed air energy storage projects prescribed by the regulations and of projects that involve the injection of substances into underground geological formations. The amendments relate to the definition of “well” in section 1 of the Act; the requirement in section 11 of the Act to obtain a permit for injection projects; various regulation-making authorities in section 17 of the Act; and offences under section 19 of the Act.

Section 13 of the Act is amended to specify that holders of licences and permits under the Act are required to comply with any terms, conditions, duties and liabilities to which the licence or permit is subject.

Section 17 of the Act is amended to provide the Lieutenant Governor in Council the authority to make regulations dealing with the decommissioning of wells and salt caverns and with respect to record-keeping, safety standards and exemptions.

Various technical amendments are also made.

**SCHEDULE 24  
ONTARIO DRUG BENEFIT ACT**

Section 6 of the *Ontario Drug Benefit Act* is amended to require the executive officer to deduct from the amount the executive officer pays to an operator of a pharmacy an amount determined in accordance with the regulations. The Act is also amended to allow the Lieutenant Governor in Council to make regulations governing the manner in which the executive officer determines any additional amount to be subtracted and to allow the public consultation process currently set out in the Act to apply to the making of these regulations. [The effect of these amendments is reversed on September 1, 2019.](#)

**SCHEDULE 25  
ONTARIO INFRASTRUCTURE AND LANDS CORPORATION ACT, 2011**

By virtue of paragraph 1 of subsection 4 (1) and paragraph 3 of subsection 4 (2) of the current *Ontario Infrastructure and Lands Corporation Act, 2011*, the Ontario Infrastructure and Lands Corporation may provide financing for infrastructure purposes to, among others, a corporation that has been incorporated under the *Business Corporations Act* for the purpose of generating, transmitting, distributing or retailing electricity, if 100 per cent of its shares are held by one or more municipal corporations. The Act is being amended so that in the case of the amalgamation of two or more corporations, each of which was incorporated or amalgamated under the *Business Corporations Act* for the purpose of generating, transmitting, distributing or retailing electricity, the Ontario Infrastructure and Lands Corporation would be authorized to provide financing for infrastructure purposes to the amalgamated corporation if,

- (a) immediately before the amalgamation, at least one of the amalgamating corporations was a party to an agreement with the Ontario Infrastructure and Lands Corporation under which the Ontario Infrastructure and Lands Corporation agreed to provide financing for infrastructure purposes to the corporation;
- (b) the agreement was entered into at least six months before the day the application for leave to amalgamate was submitted to the Ontario Energy Board under section 86 of the *Ontario Energy Board Act, 1998*; and
- (c) at least 90 per cent of the shares of the amalgamated corporation are held by one or more municipal corporations.

The amendment would allow the Ontario Infrastructure and Lands Corporation to continue to fund the amalgamated corporation as a party to the existing agreement in the place of the amalgamating corporation but would not allow the Ontario Infrastructure and Lands Corporation and the amalgamated corporation to enter into a new agreement for the provision of financing for infrastructure purposes.

**SCHEDULE 26  
ONTARIO LOAN ACT, 2017**

The *Ontario Loan Act, 2017* is enacted. Subsection 1 (1) of the Act authorizes the Crown to borrow a maximum of \$6 billion.

**SCHEDULE 27  
PENSION BENEFITS ACT**

The *Pension Benefits Act* is amended. Here is a summary of the amendments:

1. The Superintendent is given the authority to order an administrator of a pension plan to hold a meeting to discuss matters the Superintendent specifies in the order.

2. The Superintendent is given the authority to order an administrator of a pension plan to provide members, former members, retired members and other persons entitled to benefits under the pension plan with the information the Superintendent specifies in the order.
3. Currently, the regulations may require that the administrator of a pension plan must give a written statement about the pension plan to each former member and retired member. The Superintendent is given the authority to waive this requirement if there are reasonable and probable grounds to believe that the former member or retired member is missing.
4. Amendments are made to section 39.1 of the Act with respect to variable benefits. New sections are added to the Act with respect to the treatment of variable benefit accounts for family law purposes after relationship breakdown. New sections are also added to the Act with respect to the death benefit that is payable after the death of a retired member for whom a variable benefit account has been established. Various consequential amendments are made to the Act and to the *Family Law Act* with respect to variable benefits.
5. Amendments are made to section 80.4 of the Act in connection with the transfer of assets from a single employer pension plan to a jointly sponsored pension plan.
6. Special rules are enacted in section 102.1 with respect to listed pension plans for which U.S. Steel Canada Inc. is the employer. Subject to the conditions set out in that section, the special rules permit the making of regulations to create exemptions from sections 55 and 57 of the Act for these pension plans, U.S. Steel Canada Inc., and any successor employer as defined in that section. The special rules also deal with the application of the limit on guaranteed payments from, and the payment of contributions to, the Pension Benefits Guarantee Fund in connection with these pension plans and their successor pension plans.
7. Various technical amendments are made.

#### **SCHEDULE 28 SECURITIES ACT**

The *Securities Act* is amended to establish a designation regime for information processors, which are defined as persons or companies that receive and provide information related to orders for and trades of securities.

The Act is amended to provide that the Investment Industry Regulatory Organization of Canada and the Mutual Fund Dealers Association of Canada may file their orders with the Superior Court of Justice and have the orders be enforceable as orders of that court.

Amendments are made to the definition of “clearing agency” and to the powers of the Ontario Securities Commission to require electronic filing of applications to the Commission under the *Business Corporations Act*.

Finally, the Act is amended to provide that no member, employee or agent of the Ontario Securities Commission shall be required in any civil proceeding, except a proceeding under the Act or a judicial review relating to a proceeding under the Act, to give testimony or to produce any book, record, document or thing respecting information obtained in the discharge of their duties under the Act.

#### **SCHEDULE 29 SUCCESSION LAW REFORM ACT**

The Schedule amends the definition of “spouse”, set out in subsection 57 (1) of the *Succession Law Reform Act* for the purposes of Part V of that Act, to add express reference to persons whose marriage was terminated by divorce.

#### **SCHEDULE 30 TAXATION ACT, 2007**

The *Taxation Act, 2007* is amended with respect to the prorating of the amount of the Ontario Tax Reduction to which multi-jurisdictional tax filers are entitled. The method of calculating the surtax payable by multi-jurisdictional tax filers is also amended.

Amendments are made to the provisions that govern the Ontario foreign tax credit to clarify that the credit is to be calculated on a country-by-country basis, to provide that split income is to be included in the calculation of the credit and to set out a method for Ontario minimum tax payers to calculate the credit.

The Ontario small business deduction rules are amended to provide that if, in certain circumstances, a corporation assigns any portion of its federal business limit to another corporation, the corporation’s Ontario business limit is reduced by the same amount by which the federal business limit is reduced.

The definition of “eligible production” in subsection 90 (11) of the Act is amended to list the productions excluded from the definition.

Finally, the Act is amended in order to align the penalty for repeated failure to report income with the corresponding provisions of the *Income Tax Act* (Canada).



**SCHEDULE 31  
TAXPAYER PROTECTION ACT, 1999**

Currently, subsection 2 (1) of the *Taxpayer Protection Act, 1999* specifies that a member of the Executive Council shall not include in a bill a provision that increases a tax rate under a designated tax statute or establishes a new tax, unless a referendum authorizes the increase or new tax. New subsection 2 (12) of the Act creates an exception for any bill that receives First Reading in 2017 and that includes a provision that amends the *Land Transfer Tax Act* to establish a new tax on the acquisition of an interest in land in Ontario by a foreign entity or by a person who is not a citizen or permanent resident of Canada.

**SCHEDULE 32  
TOBACCO TAX ACT**

The Schedule sets out a number of amendments to the *Tobacco Tax Act*, including to do the following:

1. Expand the activities that are considered producing raw leaf tobacco for the purposes of the Act to the packaging of raw leaf tobacco.
2. Create additional fines or penalties for failing to comply with a condition or a restriction on a registration certificate as a raw leaf tobacco producer.
3. Allow persons authorized under the Act to require the production of specified information or documents from a person authorized to transport raw leaf tobacco under the Act and to create consequences for non-compliance.
4. Create offences and penalties in situations where interjurisdictional transporters transporting tobacco in bulk or raw leaf tobacco fail to keep in their possession specified documents and information.
5. Create rules, including offences and penalties, relating to the importation, possession, sale and delivery of cigarette filter components.
6. Create offences and penalties for a failure on the part of persons described in subsections 22.1 (1) and 22.2 (1) to maintain specified records.
7. Provide for the publication of information about persons convicted of an offence under the Act.
8. Allow for, in addition to existing provisions in the Act, the forfeiture of items and things acquired as a result of or used to engage in a contravention of the Act.

**SCHEDULE 33  
WORKPLACE SAFETY AND INSURANCE ACT, 1997**

The Schedule makes various amendments to the *Workplace Safety and Insurance Act, 1997*.

Section 13 of the Act is amended to provide that a worker is entitled to benefits under the insurance plan for chronic or mental stress arising out of and in the course of the worker's employment. A worker is not entitled to benefits for mental stress caused by decisions or actions of the worker's employer relating to the worker's employment, including a decision to change the work to be performed or the working conditions, to discipline the worker or to terminate the employment.

Section 43 of the Act, which governs payments for loss of earnings is amended. New rules that provide for the method of determining amounts payable for full and partial loss of earnings are enacted, and transitional matters are provided for.

Amendments are made to sections 46 and 48 of the Act to update the dollar amounts used to calculate compensation for a worker's non-economic loss and death benefits payable upon the death of a worker.

Section 51 of the Act is amended to provide that certain amounts adjusted under that section are not invalid.

Section 110 of the Act, which governs the application of the pre-1997 Act in certain circumstances, is amended to provide that certain limits on the amount of a permanent partial disability supplement do not apply to the supplement as adjusted annually. The section is also amended to provide that certain reductions on amounts payable do not apply in certain circumstances.

Finally, section 159 of the Act is amended to provide the Board with the power to establish policies concerning the interpretation and application of the Act, and concerning requirements and principles to be applied when establishing entitlement to benefits.



**An Act to implement Budget measures and to enact, amend and repeal various statutes**

1.	Contents of this Act
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Schedule 13	Freedom of Information and Protection of Privacy Act
Schedule 14	Fuel Tax Act
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Schedule 16	Land Transfer Tax Act
Schedule 17	Ministry of Natural Resources Act and Related Amendments
Schedule 18	Ministry of Revenue Act
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Schedule 29	Succession Law Reform Act
Schedule 30	Taxation Act, 2007
Schedule 31	Taxpayer Protection Act, 1999
Schedule 32	Tobacco Tax Act
Schedule 33	Workplace Safety and Insurance Act, 1997

Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**Contents of this Act**

**1 This Act consists of this section, sections 2 and 3 and the Schedules to this Act.**

**Commencement**

**2 (1) Subject to subsections (2) and (3), this Act comes into force on the day it receives Royal Assent.**

**(2) The Schedules to this Act come into force as provided in each Schedule.**

**(3) If a Schedule to this Act provides that any provisions are to come into force on a day to be named by proclamation of the Lieutenant Governor, a proclamation may apply to one or more of those provisions, and proclamations may be issued at different times with respect to any of those provisions.**

**Short title**

**3 The short title of this Act is the *Stronger, Healthier Ontario Act (Budget Measures), 2017*.**

**SCHEDULE 1**  
**ALCOHOL AND GAMING REGULATION AND PUBLIC PROTECTION ACT, 1996**

**1 (1) Subsection 22 (1) of the *Alcohol and Gaming Regulation and Public Protection Act, 1996* is amended by striking out the portion before paragraph 1 and substituting the following:**

(1) Despite section 21, the following is the basic tax rate per litre in respect of the purchase of beer manufactured by a beer manufacturer that is a microbrewer for the sales year in which the beer is sold, other than in respect of the purchase of beer manufactured for a beer manufacturer that is not a microbrewer:

. . . . .

**(2) Paragraph 3 of subsection 22 (3) of the Act is repealed.**

**(3) Subsection 22 (3.2) of the Act is amended by striking out “paragraphs 2 and 3” and substituting “paragraph 2” and by striking out “those paragraphs” and substituting “that paragraph”.**

**(4) Section 22 of the Act is amended by adding the following subsection:**

**Special rule, 2017-2018 sales year**

(3.3) For the purpose of determining whether a beer manufacturer is a microbrewer for the sales year beginning in March 2017, paragraph 3 of subsection (3), as it read on December 7, 2016, applies.

**Commencement**

**2 (1) Subject to subsections (2) and (3), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Subsections 1 (2) and (3) are deemed to have come into force on January 1, 2017.**

**(3) Subsection 1 (4) is deemed to have come into force on March 1, 2017.**

**SCHEDULE 2  
ASSESSMENT ACT**

**1** The definition of “subclass of real property” in subsection 1 (1) of the *Assessment Act* is amended by striking out “subsection 8 (1)” and substituting “section 8”.

**2 (1)** Subsection 2 (3.1) of the Act is repealed and the following substituted:

**Regulations prescribing classes, subclasses**

(3.1) A regulation prescribing classes or subclasses of real property may,

- (a) provide that classes or subclasses apply in all municipalities or in specified municipalities or portions of municipalities;
- (b) set out different requirements for land to be included in a class or subclass based on the municipality, or portion of the municipality, in which the land is located;
- (c) allow a municipality, other than a lower-tier municipality, to, by by-law, opt to have the class or subclass apply or cease to apply in the municipality or some portion of it; and
- (d) allow for a municipality, other than a lower-tier municipality, to, by by-law, create additional requirements or provide that any prescribed requirement does not apply for land to be included in a class or subclass in the municipality or some portion of it.

**(2)** Subsection 2 (3.4) of the Act is repealed and the following substituted:

**Municipal by-law**

(3.4) If a municipality passes a by-law described in clause (3.1) (c) or (d), the municipality shall give the Minister a copy of it within 14 days after it is passed.

**3** Section 8 of the Act is amended by adding the following subsection:

**Same**

(1.1) The Minister may also prescribe additional subclasses of real property for land located in municipalities.

**Commencement**

**4** This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**SCHEDULE 3**  
**CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017**

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## GENERAL

### Definitions

**1** In this Act,

“appeal committee” means an appeal committee established by the by-laws; (“comité d’appel”)

“by-laws” means the by-laws made under this Act; (“règlements administratifs”)

“capacity committee” means the capacity committee established by the by-laws; (“comité de détermination de la capacité”)

“complaints committee” means the complaints committee established by the by-laws; (“comité des plaintes”)

“council” means the council of CPA Ontario; (“conseil”)

“CPA Ontario” means the Chartered Professional Accountants of Ontario continued under subsection 4 (1); (“Ordre”)

“discipline committee” means the discipline committee established by the by-laws; (“comité de discipline”)

“document” includes data and information in electronic form; (“document”)

“firm” means an entity registered under section 23 as a firm; (“cabinet”)

“limited liability partnership” means a limited liability partnership as defined in the *Partnerships Act*; (“société à responsabilité limitée”)

“predecessor Act” means the *Certified General Accountants Act, 2010*, the *Certified Management Accountants Act, 2010* or the *Chartered Accountants Act, 2010*, as the case may be; (“loi remplacée”)

“predecessor body” means The Certified General Accountants Association of Ontario, the Certified Management Accountants of Ontario or The Institute of Chartered Accountants of Ontario, as the case may be; (“organisme remplacé”)

“professional corporation” means a corporation established under section 28; (“société professionnelle”)

“public accountant” and “public accounting” have the same meanings as in the *Public Accounting Act, 2004*; (“expert-comptable”, “expertise comptable”)

“registrar” means the registrar of CPA Ontario appointed under section 12; (“registrateur”)

“student” means an individual registered as a student of CPA Ontario in accordance with the by-laws. (“stagiaire”)

### **Interpretation – rights not affected**

**2** This Act does not affect or interfere with the right of any individual who is not a member of CPA Ontario to practise as an accountant.

### **Power of Minister**

**3** The Minister responsible for the administration of this Act may,

- (a) review CPA Ontario’s activities;
- (b) request that CPA Ontario undertake activities that, in the Minister’s opinion, are necessary or advisable to carry out the intent of this Act; and
- (c) advise CPA Ontario with respect to its activities under this Act.

## **CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO**

### **Chartered Professional Accountants of Ontario**

**4** (1) The following corporations are amalgamated and continued as a corporation without share capital under the name Chartered Professional Accountants of Ontario in English and Comptables professionnels agréés de l’Ontario in French:

1. The Certified General Accountants Association of Ontario continued under subsection 3 (1) of the *Certified General Accountants Act, 2010*.
2. Certified Management Accountants of Ontario continued under subsection 3 (1) of the *Certified Management Accountants Act, 2010*.
3. The Institute of Chartered Accountants of Ontario continued under subsection 3 (1) of the *Chartered Accountants Act, 2010*.

### **Composition**

(2) CPA Ontario is composed of its members.

### **Powers, etc., of natural person**

(3) For the purpose of carrying out its objects, CPA Ontario has the capacity and the rights, powers and privileges of a natural person.

### **Implied provisions do not apply**

(4) Section 92 (implied provisions for corporations) of the *Legislation Act, 2006* does not apply to CPA Ontario.

### **Application of Corporations Act**

(5) Sections 67, 71, 84 and 93, subsection 95 (1), sections 113, 124, 130, 132, 285 and 286, subsection 287 (5), sections 288, 289, 290, 291 and 295 and subsections 324 (1) and (2) of the *Corporations Act* do not apply to CPA Ontario.

### **Objects**

**5** The objects of CPA Ontario are,

- (a) to promote and protect the public interest by governing and regulating individuals and entities as Chartered Professional Accountants in accordance with this Act and the by-laws, including,
  - (i) establishing, maintaining, developing and enforcing standards of qualification, standards of practice, standards of professional ethics, and standards of knowledge, skill and proficiency, and
  - (ii) regulating the practice, competence and professional conduct of individuals and entities as Chartered Professional Accountants;
- (b) to promote and increase the knowledge, skill and proficiency of members of CPA Ontario, firms and students;
- (c) to meet and maintain the standards that CPA Ontario, as a designated body within the meaning of the *Public Accounting Act, 2004*, is required to meet and maintain in order to be authorized to license and govern the activities of its members as public accountants under that Act;
- (d) to promote and protect the public interest by licensing members of CPA Ontario as public accountants and regulating those members and professional corporations as public accountants under the *Public Accounting Act, 2004*, when authorized under that Act to do so, in accordance with that Act, this Act and the by-laws; and



- (e) subject to the objects set out in clauses (a) to (d), to promote and protect the welfare and interests of CPA Ontario and of the accounting profession.

### **Meetings**

#### **Annual meetings**

**6** (1) An annual meeting of the members of CPA Ontario shall be held in accordance with the by-laws.

#### **General meetings**

(2) CPA Ontario or the council may at any time call a general meeting of CPA Ontario's members in accordance with the by-laws.

#### **Proxy**

(3) At any meeting of the members of CPA Ontario, a member may be represented by proxy in accordance with the by-laws.

#### **Surplus**

**7** Any surplus obtained from carrying on the business of CPA Ontario shall be solely devoted to and applied towards promoting and carrying out its objects in accordance with this Act and the by-laws, and shall not be divided among its members.

## **THE COUNCIL**

### **Council**

**8** (1) The council of CPA Ontario is the board of directors of CPA Ontario, and shall manage or supervise the management of its affairs in accordance with this Act and the by-laws and in a manner that protects the public interest.

#### **Composition**

(2) The council of CPA Ontario shall be composed of,

- (a) the number, not exceeding 16, that is set out in the by-laws, of members of CPA Ontario who are elected by the members of CPA Ontario in accordance with the by-laws; and
- (b) four individuals who are not members of CPA Ontario or of a self-regulating accounting body and who are appointed by the Lieutenant Governor in Council.

#### **Deemed reappointment**

(3) An individual whose appointment under clause (2) (b) expires is deemed to have been reappointed until his or her successor takes office.

#### **Vacancy**

**9** (1) If the seat of an elected member of the council becomes vacant, the council shall fill the vacancy for the remainder of the member's term in accordance with the by-laws.

#### **Same**

(2) For the purposes of subsection (1), an elected member's seat becomes vacant,

- (a) if the member dies or resigns;
- (b) if the member is removed from the council in accordance with the by-laws; or
- (c) in any other circumstances specified by the by-laws.

#### **Quorum**

**10** At any meeting of the council, eight members of council constitute a quorum.

#### **Voting**

**11** (1) Any matter to be determined at a meeting of the council shall be determined by a vote of a simple majority of the members present, unless otherwise provided for by the by-laws.

#### **Non-effect of former membership**

(2) No member of the council shall be prevented from voting on a matter, or participating in a discussion on a matter, solely on the basis that he or she held an equivalent position with a predecessor body, even if the matter may have implications for individuals or entities that were members of or registered with the predecessor body.

**Voting, transition**

(3) Despite subsection (1), if, when subsection 4 (1) comes into force, the by-laws provide that a matter to be determined at a meeting of the council shall be determined by a vote of more than a simple majority of the members present, the by-laws shall not be amended to provide otherwise before the annual meeting of members of CPA Ontario is held in 2018.

**Officers****Elected officers**

**12** (1) The council shall elect from among its members a chair and such other officers of CPA Ontario specified by the by-laws to be elected.

**Appointed officers**

- (2) The council shall appoint as officers of CPA Ontario,
- (a) a President and Chief Executive Officer;
  - (b) a registrar; and
  - (c) any other officers specified by the by-laws to be appointed.

**Acting registrar**

(3) The registrar may designate in writing an individual named by the council for the purpose to exercise the powers and perform the duties of the registrar in his or her absence.

**Committees**

**13** (1) The council shall by by-law establish a complaints committee, a discipline committee, a capacity committee and one or more appeal committees, and may establish additional committees as it considers appropriate.

**Terms, conditions of appointment**

(2) The council shall appoint the members of any committee established under this Act for the term and on the conditions that the council determines.

**Panels**

(3) The by-laws may authorize a committee to sit in panels for the purpose of exercising its powers and performing its duties under this Act, and for any other purpose.

**Same**

(4) A decision of a panel of a committee constitutes the decision of the committee.

**Delegation****Council may delegate**

**14** (1) The council may delegate any of its powers or duties under this Act, other than its by-law making powers, to one or more committees or to one or more officers of CPA Ontario, subject to any restrictions or conditions that the council may specify.

**Registrar may delegate**

(2) The registrar may delegate any of his or her powers or duties under this Act, other than the power to designate an acting registrar under subsection 12 (3), to one or more employees of CPA Ontario named by the council for the purpose, subject to any restrictions or conditions that the registrar may specify.

**MEMBERSHIP****Membership**

**15** (1) The registrar shall admit as a member of CPA Ontario any individual who meets the requirements and qualifications for membership that are specified by the by-laws, and who applies for membership in accordance with the by-laws.

**Classes**

(2) The council may by by-law establish Fellows, Associates, and other classes or groups of members.

**Equal treatment**

(3) In exercising powers or performing duties under this Act, CPA Ontario shall ensure that members are treated equally and without preference for or discrimination against any prior membership in or designation by a predecessor body, unless this Act or the by-laws provide otherwise.

### **Members as Chartered Professional Accountants**

**16** A member of CPA Ontario is entitled to practise as a Chartered Professional Accountant, subject to any suspension of the membership or any restrictions or conditions imposed on the member under this Act.

### **Designations and initials**

#### **Designations**

**17** (1) Subject to the by-laws, a member of CPA Ontario is entitled to use the following designations:

1. “Chartered Professional Accountant” and “comptable professionnel agréé”.
2. Any other designation provided for by the by-laws.

#### **Same, designations of predecessor bodies**

(2) If provided for by the by-laws, a member of CPA Ontario is entitled to use, in conjunction with a designation referred to in subsection (1) and in accordance with the by-laws, one or more of the following designations:

1. “Chartered Accountant” and “comptable agréé”.
2. “Certified Management Accountant” and “comptable en management accrédité”.
3. “Registered Industrial Accountant” and “comptable en administration industrielle”.
4. “Certified General Accountant” and “comptable général accrédité”.

#### **Initials**

**18** (1) Subject to the by-laws, a member of CPA Ontario is entitled to use the following initials (with or without periods):

1. “C.P.A.”.
2. “F.C.P.A.”, if the member is a Fellow.
3. Any other initials provided for by the by-laws.

#### **Same, initials of predecessor bodies**

(2) If provided for by the by-laws, a member of CPA Ontario is entitled to use, in conjunction with initials referred to in subsection (1) and in accordance with the by-laws, one or more of the following initials (with or without periods):

1. “C.A.”
2. “A.C.A.”
3. “F.C.A.”
4. “C.M.A.”
5. “F.C.M.A.”
6. “R.I.A.”
7. “C.G.A.”
8. “F.C.G.A.”

### **Refusal of membership**

**19** (1) An applicant who is refused membership to CPA Ontario may appeal the decision to the appeal committee specified by the by-laws.

#### **Parties**

(2) The parties to an appeal under subsection (1) are the applicant and the registrar.

#### **Powers**

(3) On hearing the appeal, the appeal committee may confirm or vary the decision being appealed, or may substitute its own decision for that of the registrar.

#### **Decision final**

(4) The decision of the appeal committee under subsection (3) is final.

### **Restrictions or conditions**

**20** (1) An applicant whose membership in CPA Ontario is granted subject to restrictions or conditions on his or her right to practise as a Chartered Professional Accountant may appeal the decision to the appeal committee specified by the by-laws.

**Appeal**

(2) Subsections 19 (2) to (4) apply to an appeal under subsection (1) of this section, with necessary modifications.

**Administrative suspension and revocation****Suspension**

**21** (1) The registrar may suspend the membership of a member of CPA Ontario if the member fails to,

- (a) pay all or part of any fee or other amount that is payable by the member to CPA Ontario;
- (b) provide information or produce documents or other materials required under this Act to be provided or produced, including proof of professional liability insurance;
- (c) successfully complete a professional development course required under this Act to be completed; or
- (d) meet any requirement set out in the by-laws that applies to the member, in accordance with the by-laws.

**Same**

(2) A suspension imposed under subsection (1) remains in effect until the earlier of,

- (a) the member's compliance with the applicable requirement; and
- (b) the revocation of the member's membership under subsection (3) or otherwise.

**Revocation of membership**

(3) If a suspension imposed under subsection (1) remains in effect for the period specified by the by-laws, the registrar shall revoke the member's membership.

**Appeal**

(4) An individual whose membership is suspended or revoked under this section may appeal the decision to the appeal committee specified by the by-laws.

**Same**

(5) Subsections 19 (2) to (4) apply to an appeal under subsection (4) of this section, with necessary modifications.

**Continuing jurisdiction****Member, former member of CPA Ontario**

**22** (1) Subject to subsection (3), an individual remains subject to the continuing jurisdiction of CPA Ontario in respect of an investigation or disciplinary proceeding arising from his or her conduct while a member of CPA Ontario, even if the individual resigns as a member of CPA Ontario or his or her membership in CPA Ontario is revoked.

**Former member of predecessor body**

(2) Subject to subsection (3), an individual remains subject to the continuing jurisdiction of CPA Ontario in respect of an investigation or disciplinary proceeding arising from his or her conduct while a member of a predecessor body, even if,

- (a) the individual resigned as a member of the predecessor body or his or her membership in that body was revoked; or
- (b) the individual resigns as a member of CPA Ontario or his or her membership in CPA Ontario is revoked.

**Limitation**

(3) No investigation shall be commenced respecting the conduct of an individual who resigns or whose membership is revoked unless the conduct comes to the attention of CPA Ontario before the sixth anniversary of the resignation or revocation.

**Suspended member**

(4) A member of CPA Ontario whose membership is suspended remains subject to the continuing jurisdiction of CPA Ontario for all purposes under this Act.

**FIRMS****Registration**

**23** The registrar shall accept any of the following entities for registration as a firm in accordance with the by-laws:

1. A partnership, including a limited liability partnership established under section 27, or other association of members of CPA Ontario.
2. A professional corporation.
3. Any other entity specified by the by-laws.

### **Firms as Chartered Professional Accountants**

**24** (1) A firm that is registered under section 23 is entitled to practise as a Chartered Professional Accountant, subject to any suspension of the registration or any restrictions or conditions imposed on the firm under this Act.

#### **Application of Act and by-laws**

(2) This Act and the by-laws apply to a member of CPA Ontario regardless of whether the member practises as a Chartered Professional Accountant through a firm.

#### **Obligations respecting clients**

(3) The obligations of a member of CPA Ontario to a person on whose behalf the member is practising as a Chartered Professional Accountant,

- (a) are not diminished by the fact that the member is practising through a firm; and
- (b) in the case of a member practising through a professional corporation, apply equally to the corporation and to its directors, officers, shareholders, agents and employees.

#### **Investigation or inspection**

(4) If a member practising as a Chartered Professional Accountant through a professional corporation is the subject of an investigation or inspection under this Act, the corporation is jointly and severally liable with the member for all fines and costs that the member is required to pay in relation to the investigation or inspection, unless otherwise provided by by-law or by an order of the discipline committee or an appeal committee.

#### **Refusal, restrictions and conditions, etc.**

**25** (1) Sections 19 to 21 apply, with the following and any other necessary modifications, in respect of firms:

- 1. A reference to a member shall be read as a reference to a firm.
- 2. A reference to membership shall be read as a reference to registration.

#### **Suspension, restrictions applying to members**

(2) The suspension of a firm's registration, or a restriction or condition imposed under this Act on a firm, applies to the members of CPA Ontario practising as Chartered Professional Accountants through the firm.

#### **Suspension, restrictions applying to firm**

(3) The suspension of the membership of a member of CPA Ontario practising as a Chartered Professional Accountant through a firm, or a restriction or condition imposed under this Act on such a member, applies to the firm in relation to the member's practice as a Chartered Professional Accountant through the firm.

#### **Continuing jurisdiction**

**26** A firm whose registration is suspended remains subject to the continuing jurisdiction of CPA Ontario for all purposes under this Act.

#### **Limited liability partnerships**

**27** (1) Subject to the by-laws, two or more members of CPA Ontario, professional corporations, or both may form a limited liability partnership or continue a partnership as a limited liability partnership for the purpose of practising as a Chartered Professional Accountant.

#### **Partnerships Act**

(2) For greater certainty, this Act is an Act governing a profession for the purposes of section 44.2 of the *Partnerships Act*.

#### **Professional corporations**

**28** (1) Subject to the by-laws, one or more members of CPA Ontario, professional corporations, or both may establish a professional corporation for the purpose of practising as a Chartered Professional Accountant.

#### **Same**

(2) The provisions of the *Business Corporations Act* that apply to professional corporations within the meaning of that Act apply to professional corporations established under subsection (1).

#### **Notice, change of shareholder**

(3) A professional corporation shall notify the registrar of a change in the shareholders of the corporation within the time and in the manner and form specified by the by-laws.

## PROHIBITIONS

### **Prohibitions, individuals**

**29** (1) No individual, other than a member of CPA Ontario, shall, through an entity or otherwise,

- (a) take or use a designation referred to in section 17 or initials referred to in section 18, whether alone or combined or intermixed in any manner with any other words or abbreviations;
- (b) take or use any term, title, initials, designation or description implying that the individual is a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant;
- (c) otherwise hold himself or herself out as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant; or
- (d) practise as a Chartered Professional Accountant.

### **Exception**

(2) Clauses (1) (a) and (b) do not apply if an individual uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the individual from a jurisdiction other than Ontario in,

- (a) a speech or other presentation given at a professional or academic conference or other similar forum;
- (b) an application for employment or a private communication respecting the retainer of the individual's services, if the reference is made to indicate the individual's educational background and the individual expressly indicates that he or she is not a member of CPA Ontario and is not governed by CPA Ontario; or
- (c) a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the individual meets the requirements for the work to which the request for proposals relates.

### **Same**

(3) For the purposes of clause (2) (b), stating the name of the jurisdiction from which the qualifications were obtained after the term, title, initials, designation or description is not sufficient to expressly indicate that the individual is not a member of CPA Ontario and is not governed by CPA Ontario.

### **Prohibitions, corporations**

(4) No corporation, other than a professional corporation, shall,

- (a) take or use a designation referred to in section 17 or initials referred to in section 18, whether alone or combined or intermixed in any manner with any other words or abbreviations;
- (b) take or use any term, title, initials, designation or description implying that the corporation is entitled to practise as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant;
- (c) otherwise hold itself out as a Chartered Professional Accountant, Chartered Accountant, Certified Management Accountant, Registered Industrial Accountant or Certified General Accountant; or
- (d) practise as a Chartered Professional Accountant.

### **Exception**

(5) Clauses (4) (a) and (b) do not apply if a corporation uses a term, title, initials, designation or description when making reference to authentic professional accounting qualifications obtained by the corporation from a jurisdiction other than Ontario in a proposal submitted in response to a request for proposals, if the reference is made to demonstrate that the corporation meets the requirements for the work to which the request for proposals relates.

### **Non-application**

(6) Nothing in this section affects or interferes with the right of a person to use any term, title, initials, designation or description identifying himself or herself as an accountant, if the person does not reside, have an office or offer or provide accounting services in Ontario.

### **Offence and penalty**

**30** (1) Every person who contravenes section 29 is guilty of an offence and on conviction is liable to a fine of not more than \$10,000 for a first offence, and not more than \$25,000 for each subsequent offence.

### **Application to corporation**

(2) If a corporation is guilty of an offence under subsection (1), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on

conviction is liable to a fine of not more than \$10,000 for a first offence, and not more than \$25,000 for each subsequent offence.

#### **Probation orders**

(3) On conviction of a person for an offence under this section, the court may prescribe as a condition of a probation order any of the following:

1. That the person pay compensation or make restitution to any person who suffered a loss as a result of the offence.
2. That the person shall not contravene section 29.

#### **Costs**

**31** (1) In addition to the fine or any other penalty imposed on conviction for an offence under section 30, the court may order that the convicted person pay to CPA Ontario some or all of the costs reasonably incurred by it in prosecuting the offence and in undertaking any investigation related to the subject matter of the prosecution.

#### **Same**

(2) Costs payable under subsection (1) are deemed to be a fine for the purpose of enforcing payment

#### **Limitation**

**32** No prosecution for a contravention of section 29 shall be commenced more than two years after the time when the subject matter of the prosecution arose.

#### **Order prohibiting contravention**

**33** (1) On application by CPA Ontario, the Superior Court of Justice may make an order prohibiting a person from contravening section 29, if the court is satisfied that the person is contravening or has contravened that section.

#### **No prosecution or conviction required**

(2) An order may be made under subsection (1) whether or not the person has been prosecuted for or convicted of the offence of contravening section 29.

#### **Variation or discharge**

(3) Any person may apply to the Superior Court of Justice for an order varying or discharging an order made under subsection (1).

### COMPLAINTS AND DISCIPLINE

#### **Complaints**

**34** (1) The complaints committee shall review every complaint regarding the conduct of a member of CPA Ontario or a firm and, if the complaint contains information suggesting that the member or firm may be guilty of breaching the rules of professional conduct established by the by-laws, the committee may investigate the matter.

#### **Exception**

(2) Subsection (1) does not apply in the circumstances set out by the by-laws.

#### **Powers of complaints committee**

(3) Following the investigation of a complaint by the complaints committee, the committee may, subject to subsection 36 (4),

- (a) direct that the matter be referred, in whole or in part, to the discipline committee;
- (b) direct that the matter not be referred to the discipline committee;
- (c) negotiate a settlement agreement between the complaints committee and the member or firm and refer the agreement to the discipline committee for approval; or
- (d) take any remedial action that it considers appropriate in the circumstances and that is not inconsistent with this Act or the by-laws, including providing guidance to or admonishing the member or firm, but not including any action described in subsection 35 (4).

#### **Review of settlement agreement**

(4) If the complaints committee refers a settlement agreement to the discipline committee under clause (3) (c), the discipline committee shall review the agreement and either approve it, or reject it and refer the matter back to the complaints committee.

**Enforcement of settlement agreement**

(5) A settlement agreement that is approved by the discipline committee may be filed in the Superior Court of Justice, and on filing is enforceable as if it were an order of that court.

**Discipline committee**

**35** (1) The discipline committee shall hear every matter referred to it by the complaints committee under clause 34 (3) (a).

**Parties**

(2) The parties to a hearing under subsection (1) are the complaints committee and the member or firm that is the subject of the complaint.

**Professional misconduct**

(3) The discipline committee may find a member or firm guilty of professional misconduct if the committee determines that the member or firm is guilty of breaching the rules of professional conduct established by the by-laws.

**Powers**

(4) If the discipline committee finds a member or firm guilty of professional misconduct, it may by order do one or more of the following:

1. Revoke the member's membership or the firm's registration.
2. Suspend the member's membership or the firm's registration.
3. Impose restrictions or conditions on the right of the member or firm to practise as a Chartered Professional Accountant or, in the case of a member, on his or her use of the designations listed in section 17 or the initials listed in section 18.
4. Reprimand the member or firm.
5. Direct the member or firm to pay a fine and specify the timing and manner of payment.
6. In the case of a member, direct the member to take any specified rehabilitative measure, including requiring the member to successfully complete specified professional development courses or to seek specified counselling or treatment.
7. In the case of a firm, direct the firm to take any specified rehabilitative measure, including requiring any member practising as a Chartered Professional Accountant through the firm to successfully complete specified professional development courses or to seek specified counselling or treatment.
8. Direct the member or firm to compensate any person for losses arising from the professional misconduct.
9. Require a practice inspection under section 41, on such terms and conditions as the committee may specify.
10. Refer the matter back to the complaints committee for further investigation, on such terms and conditions as the discipline committee may specify.
11. Make any other order that the committee considers appropriate in the circumstances.

**Combining proceedings**

(5) If two or more proceedings before the discipline committee involve the same member or firm or the same or similar questions of fact, law or policy, the committee may, without the consent of the parties, combine the proceedings or any part of them or hear the proceedings at the same time.

**Proceedings in French**

(6) If a member who speaks French is the subject of a proceeding before the discipline committee, he or she may require that the proceeding or any part of it be heard in French.

**Preliminary suspension, restrictions**

**36** (1) The discipline committee may order that the member's membership or the firm's registration be suspended, or that the member or firm be subject to any restrictions or conditions that the committee may specify, pending the outcome of a hearing or settlement agreement respecting the matter, if there are reasonable grounds to believe that,

- (a) there is a significant risk of harm to members of the public or to the public interest; and
- (b) making the order would likely reduce the risk.

**Same**

(2) An order may be made under subsection (1),

- (a) at any time after a matter is referred to the discipline committee under clause 34 (3) (a) and before the committee makes a final order under section 35; or



(b) earlier on application by the complaints committee.

#### **Parties**

(3) The parties to an application under clause (2) (b) are the complaints committee and the member or firm that is the subject of the complaint.

#### **Matter must be referred**

(4) If an order under subsection (1) is made before the complaints committee makes a decision under subsection 34 (3) respecting the matter, the complaints committee shall, following its investigation,

- (a) refer the matter, in whole or in part, to the discipline committee under clause 34 (3) (a); or
- (b) negotiate a settlement agreement with the member or firm and refer the agreement to the discipline committee under clause 34 (3) (c).

#### **Appeal committee**

**37** (1) A party to a proceeding before the discipline committee may appeal a final decision or order of the committee under section 35 or an order under section 36 to the appeal committee specified by the by-laws by filing a notice of appeal within the time and in the manner set out in the by-laws.

#### **Effect of appeal**

(2) An appeal under subsection (1) does not operate as a stay in the matter unless the appeal committee, on motion by a party, orders otherwise.

#### **Same**

(3) In making an order under subsection (2), the appeal committee may impose any restrictions or conditions on the right of the member or firm to practise as a Chartered Professional Accountant that it considers appropriate, pending the outcome of the appeal.

#### **Jurisdiction, powers**

(4) The appeal committee may determine any question of law or mixed fact and law that arises in an appeal under subsection (1) and may, subject to subsection (5),

- (a) make any decision or order that could have been made by the discipline committee;
- (b) order a new hearing before the discipline committee; or
- (c) dismiss the appeal.

#### **Same**

(5) The appeal committee shall not make a decision or order under clause (4) (a) or (b) unless it determines that the decision or order appealed from is unreasonable.

#### **Proceedings in French**

(6) If a member who speaks French is the subject of an appeal before the appeal committee, he or she may require that the appeal or any part of it be heard in French.

#### **Decision, order final**

(7) A decision or order of the appeal committee under subsection (4) is final.

#### **Costs**

**38** (1) The discipline committee may award the costs of a proceeding before it under section 35 or 36 in accordance with its procedural rules, but only against the member or firm that is the subject of the proceeding.

#### **Same**

(2) An appeal committee may award the costs of a proceeding before it under section 37 in accordance with its procedural rules, but only against the member or firm that is the subject of the proceeding.

#### **Inclusion of expenses**

(3) The costs ordered under subsection (1) or (2) may include expenses incurred by CPA Ontario or a predecessor body as a result of the investigation, including any investigation ordered under subsection 35 (4), prosecution, hearing and, if applicable, appeal of the matter that is the subject of the proceeding.

#### **Application**

(4) This section applies despite section 17.1 of the *Statutory Powers Procedure Act*.

**Former members**

**39** Subject to subsection 22 (3), sections 34 to 38 apply with necessary modifications in respect of an individual who,

- (a) resigns as a member of CPA Ontario or whose membership is revoked; or
- (b) resigned as a member of a predecessor body or whose membership in that body was revoked.

**Transition, matters while member of predecessor body**

**40** In the case of a complaint respecting a person who was formerly a member of a predecessor body regarding a matter that took place during his or her membership in that body, the references in sections 34 to 38 to the rules of professional conduct established by the by-laws shall be read as references to the corresponding code of ethics or rules of professional conduct established by the by-laws of the applicable predecessor body.

## PRACTICE INSPECTIONS

**Practice inspections**

**41** CPA Ontario may conduct inspections respecting the practices of its members and of firms in accordance with the by-laws.

**Costs**

**42** The costs to CPA Ontario of an inspection shall be borne by the member or firm in accordance with the by-laws.

## CAPACITY

**Interpretation – “incapacitated”**

**43** A member of CPA Ontario is incapacitated for the purposes of sections 44 to 46 if, by reason of physical or mental illness, condition or disorder, other infirmity or addiction to or excessive use of alcohol or drugs, he or she is incapable of meeting his or her obligations under this Act.

**Investigation**

**44** If CPA Ontario receives information suggesting that a member is incapacitated, the registrar may investigate the matter.

**Application**

**45** (1) Following an investigation under section 44, the registrar may apply to the capacity committee for a determination of whether the member is incapacitated.

**Parties**

(2) The parties to an application under subsection (1) are the registrar and the member.

**Medical or psychological examination**

(3) If the capacity committee determines that it is necessary to obtain the opinion of a physician or psychologist in order to determine whether a member is incapacitated, the committee may, on its own or on motion, order the member to undergo a medical or psychological examination.

**Examining physician, psychologist**

(4) The capacity committee shall specify the examining physician or psychologist after giving the parties an opportunity to make recommendations.

**Costs**

(5) The costs of an examination ordered under subsection (3) shall be borne by the party who brought the motion for the order or, if the order was not made on motion, by CPA Ontario.

**Failure to comply**

(6) If the member fails to comply with an order under subsection (3), the capacity committee may make an order suspending his or her membership until he or she complies.

**Assessment**

(7) Following the examination of a member, the physician or psychologist shall provide to the capacity committee,

- (a) an assessment of whether the member is incapacitated and, if so, to what extent; and
- (b) any further relevant information respecting the medical or psychological issues in the case.

**Admissibility**

(8) Information provided by a member to a physician or psychologist during a medical or psychological examination is not admissible in evidence except in an application under this section or under section 54, including any appeal of the application, or in any proceeding in court arising from or relating to the application.

**Powers**

- (9) If the capacity committee determines that the member is incapacitated, the committee may by order,
- (a) suspend the member's membership;
  - (b) impose restrictions or conditions on the member's right to practise as a Chartered Professional Accountant; or
  - (c) make any other order, other than revoking the member's membership, that the committee considers necessary to protect the public interest.

**Appeal**

**46** (1) A party to the application may appeal a decision or order under section 45, or a refusal to make an order under that section, to the appeal committee specified by the by-laws by filing a notice of appeal within the time and in the manner set out in the by-laws.

**Jurisdiction, powers**

- (2) The appeal committee may determine any question of law or mixed fact and law that arises in an appeal under subsection (1) and may, subject to subsection (3),
- (a) make any decision or order that could have been made by the capacity committee;
  - (b) refer the matter back to the capacity committee; or
  - (c) dismiss the appeal.

**Same**

(3) The appeal committee shall not make a decision or order under clause (2) (a) or (b) unless it determines that the decision or order appealed from is unreasonable.

**Decision, order final**

(4) A decision or order of the appeal committee under subsection (2) is final.

## INVESTIGATIONS AND INSPECTIONS

**Investigators****Appointment by complaints committee**

**47** (1) The complaints committee may appoint investigators for the purposes of subsection 34 (1).

**Delegation**

(2) The complaints committee may delegate its power to appoint investigators under subsection (1) to any person, subject to any restrictions or conditions that the committee may specify.

**Appointment by registrar**

(3) The registrar may appoint investigators for the purposes of section 44.

**Inspectors**

**48** CPA Ontario may appoint inspectors for the purposes of section 41.

**Proof of appointment**

**49** Every investigator or inspector who exercises powers under this Act shall, on request, produce written proof of his or her appointment.

**Powers of investigator**

**50** In conducting an investigation under this Act, an investigator may,

- (a) at any reasonable time, enter and inspect the business premises of the individual or firm under investigation, other than any part of the premises used as a dwelling, without the consent of the owner or occupier and without a warrant;
- (b) question and require the individual or anyone who works with the individual, or anyone who works in the firm, as the case may be, to provide information that the investigator believes is relevant to the investigation;
- (c) require the production of and examine any document or thing that the investigator believes is relevant to the investigation, including a client file;

- (d) on giving a receipt for it, remove any document or thing that the investigator believes is relevant to the investigation for the purposes of making copies or extracts of any document or information, but the making of the copies or extracts shall be carried out with reasonable dispatch, taking into account the scope and complexity of the work involved in making the copies or extracts, and the document or thing shall afterwards be returned promptly to the person from whom it was taken; and
- (e) use any data storage, processing or retrieval device or system used in carrying on business on the premises in order to produce a document in readable form.

#### **Powers of inspector**

**51** In conducting an inspection under this Act, an inspector may exercise any of the powers set out in section 50, with necessary modifications.

#### **No obstruction**

**52** (1) No person shall obstruct an investigator or inspector executing his or her duties, or withhold from him or her or conceal, alter or destroy any document or thing relevant to the investigation or inspection.

#### **Offence and penalty**

(2) Every person who contravenes subsection (1) is guilty of an offence and on conviction is liable to a fine of not more than \$25,000.

#### **Application to corporation**

(3) If a corporation is guilty of an offence under subsection (2), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine of not more than \$25,000.

### CUSTODIANSHIP

#### **Application**

**53** (1) Sections 54 to 57 apply to property, wherever it may be located, that is or should be in the possession or control of a member of CPA Ontario in connection with,

- (a) the business operations relating to the member's practice;
- (b) the business or affairs of a client or former client of the member;
- (c) an estate for which the member is or was executor, administrator or administrator with the will annexed;
- (d) a trust of which the member is or was a trustee;
- (e) a power of attorney under which the member is or was the attorney; or
- (f) a guardianship under which the member is or was the guardian.

#### **Same**

(2) An order under subsection 54 (1) applies to property that is or should be in the possession or control of the member before or after the order is made.

#### **Interpretation**

(3) For the purposes of sections 54 to 57, property includes client files and other documents.

#### **Custodianship order**

**54** (1) On application by CPA Ontario, the Superior Court of Justice may, subject to subsections (3) and (4), order that all or part of the property that is or should be in the possession or control of a member of CPA Ontario be given into the custody of,

- (a) CPA Ontario; or
- (b) a person specified by CPA Ontario, subject to that person's prior consent.

#### **Application without notice**

(2) An application for an order under subsection (1) may be made without notice.

#### **Grounds for order**

- (3) An order may be made under subsection (1) only if it is necessary for the protection of the public and,
  - (a) the member's membership has been suspended or revoked;
  - (b) the member has died or disappeared;
  - (c) the member is incapacitated within the meaning of section 43;

- (d) the member has neglected or abandoned his or her practice without making adequate provision for the protection of his or her clients' interests;
- (e) the member has failed to conduct his or her practice in accordance with any restriction or condition to which he or she is subject under this Act; or
- (f) there are reasonable grounds for believing that the member has or may have dealt improperly with property that is or should be in the possession or control of the member or any other property.

#### **Purpose of order**

(4) An order may be made under subsection (1) only for one or more of the following purposes, as specified in the order:

1. Preserving the property.
2. Distributing the property.
3. Preserving or carrying on the member's practice.
4. Winding up the member's practice.

#### **Powers of court**

(5) An order under subsection (1) may,

- (a) authorize the custodian to employ or engage any professional or other assistance that is required to carry out the custodian's duties;
- (b) authorize the custodian or the sheriff or any police officer or other person acting on the direction of the custodian or the sheriff to,
  - (i) enter, by force if necessary, any building, dwelling or other premises, or any vehicle or other place, where there are reasonable grounds for believing that property that is or should be in the possession or control of the member may be found,
  - (ii) search the building, dwelling, premises, vehicle or place,
  - (iii) open, by force if necessary, any safety deposit box or other receptacle,
  - (iv) require any person to provide access to any property that is or should be in the possession or control of the member, and
  - (v) seize, remove and deliver to the custodian any property that is or should be in the possession or control of the member;
- (c) require a police officer to accompany the custodian or sheriff in the execution of the order;
- (d) give directions to the custodian regarding the manner in which the custodian should carry out the purposes of the order;
- (e) require the member to account to CPA Ontario and to any other person named in the order for any property that the court may specify;
- (f) provide for the discharge of the custodian on completion of the custodian's duties under the order and any subsequent orders relating to the same matter; and
- (g) give any other directions that the court considers necessary in the circumstances.

#### **Agent**

(6) If CPA Ontario is appointed as custodian, it may appoint an agent to act on its behalf.

#### **Application for directions**

**55** The custodian may apply to the Superior Court of Justice for the opinion, advice or direction of the court on any question affecting the property.

#### **Compensation**

**56** In an order under subsection 54 (1) or on a subsequent application, the court may make such order as it considers appropriate for the compensation of the custodian and the reimbursement of the custodian's expenses by the member, whether out of the property held by the custodian or otherwise as the court may specify.

#### **Variation or discharge**

**57** CPA Ontario, the member or the custodian may apply to the Superior Court of Justice to vary or discharge an order made under subsection 54 (1).

**Application to former members**

- 58** (1) Subject to subsection (2), sections 53 to 57 apply with necessary modifications in respect of an individual who,
- (a) resigns as a member of CPA Ontario or whose membership is revoked; or
  - (b) resigned as a member of a predecessor body or whose membership in that body was revoked.

**Limitation**

- (2) No application shall be commenced under section 54 respecting an individual referred to in subsection (1) after the sixth anniversary of the day on which he or she ceased to be a member.

**Same, property**

- (3) Sections 53 to 57 apply to property that is or should be in the possession or control of an individual referred to in subsection (1), before or after he or she ceases to be a member.

## MISCELLANEOUS

**Register**

- 59** (1) The registrar shall establish and maintain a register of the members of CPA Ontario and firms.

**Examination by public**

- (2) The register shall be open to examination by the public at CPA Ontario's head office during normal office hours.

**Registrar's certificate as evidence**

- (3) Any statement containing information from the register purporting to be certified by the registrar is admissible in evidence as proof, in the absence of evidence to the contrary, of the information in the statement, without proof of the registrar's appointment or signature.

**Duty of confidentiality**

- 60** (1) Every person engaged in the administration of this Act and the by-laws shall preserve secrecy respecting information or material that comes to his or her knowledge or possession in the course of his or her duties under this Act, a predecessor Act or the *Public Accounting Act, 2004*, and shall not disclose any such information or material to any person except,
- (a) to his or her counsel;
  - (b) with the consent of the person to whom the information or material relates;
  - (c) to the extent that the information or material is available to the public;
  - (d) as may be required in connection with the administration of this Act or the by-laws or with any proceeding under this Act or under the *Public Accounting Act, 2004*;
  - (e) if there are reasonable grounds for believing that there is a significant risk of harm to any person if the disclosure is not made and that making the disclosure is likely to reduce the risk; or
  - (f) as may otherwise be required by law.

**Offence and penalty**

- (2) Every person who contravenes subsection (1) is guilty of an offence and on conviction is liable to a fine of not more than \$25,000.

**Application to corporation**

- (3) If a corporation is guilty of an offence under subsection (2), every director or officer of the corporation who authorized, permitted or acquiesced in the commission of the offence is deemed to be a party to and guilty of the offence and on conviction is liable to a fine of not more than \$25,000.

**Costs**

- (4) In addition to the fine, on conviction for an offence under this section, a court may order that the convicted person pay to CPA Ontario some or all of the costs reasonably incurred by it in prosecuting the offence and in undertaking any investigation related to the subject matter of the prosecution.

**Same**

- (5) Costs payable under subsection (4) are deemed to be a fine for the purpose of enforcing payment.

**Limitation**

- (6) No prosecution for a contravention of subsection (1) shall be commenced more than two years after the time when the subject matter of the prosecution arose.

### **Disclosure to public authority**

**61** (1) CPA Ontario may apply to the Superior Court of Justice for an order authorizing the disclosure to a public authority of any information that a person to whom subsection 60 (1) applies would otherwise be prohibited from disclosing under that subsection.

### **Restrictions**

(2) The court shall not make an order under this section if the information sought to be disclosed came to the knowledge of CPA Ontario as a result of,

- (a) the making of an oral or written statement by a person in the course of an investigation, inspection or proceeding that may tend to criminate the person or establish the person's liability to civil proceedings, unless the statement was made at a hearing;
- (b) the making of an oral or written statement disclosing matters that the court determines to be subject to solicitor-client privilege; or
- (c) the examination of a document that the court determines to be subject to solicitor-client privilege.

### **Documents and other things**

(3) An order under this section that authorizes the disclosure of information may also authorize the delivery of documents or other things that are in CPA Ontario's possession and that relate to the information.

### **Persons not compellable**

**62** No person to whom subsection 60 (1) applies shall be compelled to give testimony in any civil proceeding, other than a proceeding under this Act or a judicial review relating to a proceeding under this Act or a predecessor Act, with regard to information obtained in the course of his or her duties.

### **Documents not admissible**

**63** No record of a proceeding under this Act or a predecessor Act and no document or thing prepared for or statement given at such a proceeding and no decision or order made in such a proceeding is admissible in any civil proceeding, other than in,

- (a) a proceeding under this Act;
- (b) a judicial review relating to a proceeding under this Act or a predecessor Act; or
- (c) a proceeding brought against CPA Ontario or any other individual or body referred to in subsection 64 (1) or (2), in order to apply the relevant subsection.

### **Protection from liability**

**64** (1) No action or other proceeding may be instituted against any of the following for any act done in good faith in the exercise or performance or the intended exercise or performance of any power or duty of CPA Ontario under this Act, a predecessor Act or the *Public Accounting Act, 2004*, or for any alleged neglect or default in the exercise or performance in good faith of such power or duty:

1. CPA Ontario, the council or any committee.
2. Any member or former member of CPA Ontario, of the council or of a committee.
3. Any officer, employee or agent of CPA Ontario or of the council.
4. A custodian appointed under custodianship order.

### **Same, predecessor bodies**

(2) No action or other proceeding may be instituted against any of the following for any act done in good faith in the exercise or performance or the intended exercise or performance of any power or duty of a predecessor body under a predecessor Act or the *Public Accounting Act, 2004*, or for any alleged neglect or default in the exercise or performance in good faith of such power or duty:

1. A predecessor body, its governing body or any committee or tribunal established under a predecessor Act.
2. Any member or former member of a predecessor body, its governing body or any committee or tribunal established under a predecessor Act.
3. Any officer, employee or agent of a predecessor body or its governing body.
4. A custodian appointed under a custodianship order made under a predecessor Act.

## BY-LAWS

**By-laws**

**65** (1) The council may make by-laws necessary or desirable to conduct the business and carry out CPA Ontario's objects.

**Same**

(2) Without limiting the generality of subsection (1), the council may make by-laws with respect to the following matters:

1. Governing the calling and holding of meetings of the members of CPA Ontario, including specifying and limiting matters that may be considered at an annual meeting and respecting the representation of a member by proxy.
2. Governing the nomination and election of members of CPA Ontario to the council, including setting out the number of elected members, setting out the qualifications that a member must meet in order to be elected to and serve on the council and setting out terms of office.
3. Governing the election and appointment of officers of CPA Ontario and setting out their powers and duties.
4. Establishing the committees required by this Act and any additional committees, governing the names, composition, powers, duties and quorums of the committees, governing the appointment of individuals to the committees, and authorizing and governing the formation of panels of committees.
5. Governing the admission of individuals to membership in CPA Ontario, including specifying requirements and qualifications for membership and governing applications for membership.
6. Governing the membership of members of CPA Ontario, including,
  - i. establishing classes or groups of members,
  - ii. regulating a member's right to practise as a Chartered Professional Accountant and providing for the imposition of restrictions and conditions on that right, and
  - iii. providing for the renewal, suspension, revocation, resignation and reinstatement of memberships.
7. Governing the use by members of CPA Ontario of designations or initials, whether referred to in section 17 or 18 or otherwise, and establishing additional designations or initials that may be used by members.
8. Governing the election, and rights and duties, of honorary members of CPA Ontario.
9. Governing the registration of entities as firms, including,
  - i. specifying the requirements and qualifications for registration and governing applications for registration,
  - ii. regulating a firm's right to practise as a Chartered Professional Accountant and providing for the imposition of restrictions and conditions on that right,
  - iii. governing the names under which firms may register, and
  - iv. providing for the renewal, suspension and revocation of registrations as firms.
10. Requiring the registration of members of CPA Ontario as sole proprietorships, including specifying the applicable requirements and qualifications, governing applications for registration, and governing the renewal, suspension and revocation of such registrations.
11. Governing the formation or continuation of limited liability partnerships for the purposes of section 27, and governing the establishment of professional corporations.
12. Respecting any person, partnership or other entity that, in addition to practising as a Chartered Professional Accountant, also practises another profession or provides other services, including requiring that the persons, partnerships and other entities be registered with CPA Ontario in order to engage in such activities, governing the registrations and their renewal, suspension and revocation, and governing the restrictions and conditions that may be imposed on the registered persons, partnerships and other entities.
13. Governing the practice and conduct of members of CPA Ontario and of firms as Chartered Professional Accountants, including,
  - i. providing for standards of practice,
  - ii. providing for rules of professional conduct, and
  - iii. governing complaints and discipline, including specifying requirements for the making of complaints.
14. Governing investigations and practice inspections under this Act, including respecting the payment of the costs of an inspection.



15. Governing continuing education and professional development, including providing for the development or approval of continuing education and professional development programs for members of CPA Ontario and requiring members to successfully complete or participate in such programs, and governing the provision of professional development and related services to members and to non-members.
16. Governing individuals as students, including,
  - i. requiring the registration of individuals as students, specifying the requirements and qualifications for registration, and governing applications for registration,
  - ii. respecting the rights and duties of students, and
  - iii. providing that any provisions of this Act or of the by-laws that apply in respect of members apply in respect of students with necessary modifications or subject to such modifications as may be specified by the by-laws.
17. Setting out the minimum requirements for professional liability insurance that must be carried by members of CPA Ontario and by firms.
18. Establishing and governing the payment of fees and other amounts that must be paid to CPA Ontario and exempting any class of individual or entity from all or part of any fee or amount.
19. Respecting matters of procedure for any meeting, process or proceeding under this Act, including providing for the adoption of procedural rules for proceedings before committees under this Act.
20. Providing for the training and recognition of specialists.
21. Providing for the affiliation of CPA Ontario with a university, college, school, corporation or other entity with similar or related objects.
22. Providing for the receipt, management and investment of contributions, donations and bequests from members of CPA Ontario and others for benevolent and charitable purposes.
23. Respecting any matter that this Act refers to as a matter that the by-laws may specify, set out, determine or otherwise deal with.
24. Addressing any transitional matters necessary for the effective implementation of this Act or the by-laws.

#### **Same, public accounting**

- (3) Without limiting the generality of subsection (1), the council may make by-laws with respect to the following matters:
1. Governing matters relating to meeting and maintaining the standards that CPA Ontario, as a designated body within the meaning of the *Public Accounting Act, 2004*, is required to meet and maintain in order to be authorized to license and govern the activities of its members as public accountants under that Act.
  2. Governing matters relating to the licensing and governance of members of CPA Ontario as public accountants, as permitted by the *Public Accounting Act, 2004*.
  3. Governing matters relating to the practice, through a professional corporation, of public accounting by members of CPA Ontario who are licensed under the *Public Accounting Act, 2004* as public accountants, as permitted by that Act.
  4. Providing that any provision of this Act or the by-laws apply, with necessary modifications or subject to such modifications as may be specified by the by-laws, with respect to,
    - i. members of CPA Ontario who are licensed by it under the *Public Accounting Act, 2004* as public accountants, or
    - ii. professional corporations, established by one or more members of CPA Ontario who are licensed by CPA Ontario under the *Public Accounting Act, 2004* as public accountants, that hold a valid certificate of authorization under that Act to practise as public accountants.

#### **Limitation**

(4) Despite section 68, a by-law made under paragraph 2, 3 or 4 of subsection (3) is of no effect unless CPA Ontario is authorized under the *Public Accounting Act, 2004* to license and govern the activities of its members as public accountants.

#### **General or particular**

(5) A by-law made under this section may be general or particular in its application.

#### **Publication**

(6) The council shall publish by-laws made under this section on CPA Ontario's website.

#### **Transitional membership rights**

**66** (1) Despite section 65, the council shall not, unless required by law to do so, make a by-law or take any other action that has the effect of creating new requirements that would impede access to any aspect of the accounting profession to which a

member who was a member of a predecessor body immediately before subsection 4 (1) came into force had access through that body.

**Expiry**

(2) Subsection (1) ceases to apply immediately before the annual meeting of members of CPA Ontario in 2018.

**When prior approval by Minister required**

**67** (1) In the case of a by-law under paragraph 5 or 16 of subsection 65 (2), the council shall, before making the by-law, submit it to the Minister responsible for the administration of this Act.

**Same**

(2) A by-law submitted under subsection (1) may only be made if the Minister does not, within 45 days of its submission, provide to the council a written objection to the by-law.

**When by-law effective**

**68** (1) Except as otherwise provided by this section, a by-law made by the council is effective as of the day it is made.

**Approval of by-law by members**

(2) Despite subsection (1), a by-law does not continue to have effect unless it is approved by the members of CPA Ontario at the earlier of the first annual meeting of members of CPA Ontario following the making of the by-law and any general meeting at which the by-law is considered.

**Effect of rejection**

(3) A by-law that is not approved by the members of CPA Ontario in accordance with subsection (2) ceases to have effect on the day on which approval is withheld.

**Same, validity**

(4) The rejection of a by-law by the members of CPA Ontario does not affect the validity of any action taken under the by-law while it was in effect.

OTHER TRANSITIONAL MATTERS

**Transition, corporate matters**

**69** (1) The following occurs when subsection 4 (1) comes into force:

1. The predecessor bodies cease to exist as entities separate from the amalgamated CPA Ontario.
2. All rights, property and assets that belong to the predecessor bodies immediately before the subsection comes into force become the rights, property and assets of CPA Ontario.
3. All outstanding debts, liabilities and obligations of the predecessor bodies immediately before the subsection comes into force become the debts, liabilities and obligations of CPA Ontario.
4. The members of the council of The Institute of Chartered Accountants of Ontario holding office immediately before the subsection comes into force form the initial council of CPA Ontario.
5. The officers of The Institute of Chartered Accountants of Ontario holding office immediately before the subsection comes into force become the corresponding officers of CPA Ontario.
6. The by-laws of The Institute of Chartered Accountants of Ontario that are in force immediately before the subsection comes into force become the by-laws of CPA Ontario.
7. An agreement to which a predecessor body was a party immediately before the subsection comes into force has effect after the subsection comes into force as if,
  - i. CPA Ontario were substituted for the predecessor body as a party to the agreement, and
  - ii. any reference in the agreement to the predecessor body were a reference to CPA Ontario.
8. CPA Ontario is a party to each ongoing proceeding to which a predecessor body is a party immediately before the subsection comes into force, replacing the predecessor body.

**Same, paragraph 7 of subsection (1)**

(2) The operation of paragraph 7 of subsection (1) does not constitute a breach, termination or repudiation of the agreement or the frustration of the agreement or an event of default or force majeure.

**Transition, governance and other matters**

**70** The following occurs when subsection 4 (1) comes into force:

1. Every individual who is a member of a predecessor body immediately before the subsection comes into force becomes a member of CPA Ontario, and any restrictions, conditions or suspensions to which his or her membership in the predecessor body was subject continue to apply to his or her membership in CPA Ontario.
2. Every entity registered with a predecessor body as a firm, within the meaning of the applicable predecessor Act, immediately before the subsection comes into force becomes a firm registered under this Act, and any restrictions, conditions or suspensions to which the entity's registration was subject continue to apply to the registration under this Act.
3. Every individual who is a registered student of a predecessor body immediately before the subsection comes into force becomes a student of CPA Ontario.
4. Every individual who, immediately before the subsection comes into force, was a member of a committee established under a predecessor Act becomes a member of the corresponding committee established under this Act.
5. Every process or proceeding, including practice reviews, inspections, investigations, complaints and hearings, begun under a predecessor Act and not completed before the subsection comes into force becomes a process or proceeding under this Act.

#### **Transition, The Certified Public Accountants Association of Ontario**

**71** The following occurs when subsection 4 (1) comes into force:

1. Any rights, property and assets that belonged to The Certified Public Accountants Association of Ontario continued under *The Certified Public Accountants Act*, R.S.O. 1937, c. 236 that are in existence immediately before the subsection comes into force become, despite the repeal of that Act, the rights, property and assets of CPA Ontario.
2. Any outstanding debts, liabilities and obligations of The Certified Public Accountants Association of Ontario continued under *The Certified Public Accountants Act*, R.S.O. 1937, c. 236 that are in existence immediately before the subsection comes into force become, despite the repeal of that Act, the debts, liabilities and obligations of CPA Ontario.

#### **AMENDMENTS TO THIS ACT**

##### **Amendments to this Act**

**72 (1)** Subsection 4 (5) of this Act is repealed and the following substituted:

##### **Application of *Not-for-Profit Corporations Act, 2010***

(5) The *Not-for-Profit Corporations Act, 2010* does not apply to CPA Ontario, except as may be prescribed by regulation.

**(2)** The heading before section 65 of this Act is repealed and the following substituted:

#### **REGULATIONS AND BY-LAWS**

**(3)** This Act is amended by adding the following section after the heading "Regulations and By-Laws":

##### **Regulations**

**64.1** The Lieutenant Governor in Council may make regulations prescribing provisions of the *Not-for-Profit Corporations Act, 2010* that apply to CPA Ontario.

**(4)** The following provisions of this Act are repealed:

1. Subsection 11 (3).
2. Section 66.

#### **REPEALS AND CONSEQUENTIAL AMENDMENTS**

##### **Repeals**

**73** The following Acts are repealed:

1. *Certified General Accountants Act, 2010*.
2. *Certified Management Accountants Act, 2010*.
3. *Chartered Accountants Act, 2010*.

##### ***Business Corporations Act***

**74** Paragraphs 1 and 2 of clause 3.1 (2) (b) of the *Business Corporations Act* are repealed and the following substituted:

1. *Chartered Professional Accountants of Ontario Act, 2017*.

***Fair Access to Regulated Professions and Compulsory Trades Act, 2006***

**75 (1) Paragraphs 4, 6 and 13 of section 1 of Schedule 1 to the *Fair Access to Regulated Professions and Compulsory Trades Act, 2006* are repealed.**

**(2) Section 1 of Schedule 1 to the Act is amended by adding the following paragraph:**

15. Chartered Professional Accountants of Ontario.

***Ontario Labour Mobility Act, 2009***

**76 (1) Items 27.1, 27.2 and 28 of Table 1 of the *Ontario Labour Mobility Act, 2009* are repealed and the following substituted:**

28.	<i>Chartered Professional Accountants of Ontario Act, 2017</i>	Chartered Professional Accountants of Ontario
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**(2) Items 37, 38 and 39 of Table 1 of the Act are repealed and the following substituted:**

37.	<i>Public Accounting Act, 2004</i>	Chartered Professional Accountants of Ontario
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***Public Accounting Act, 2004***

**77 (1) The definition of “designated body” in section 1 of the *Public Accounting Act, 2004* is repealed and the following substituted:**

“designated body” means the Chartered Professional Accountants of Ontario and any other prescribed entity; (“organisme désigné”)

**(2) The Act is amended by adding the following section before the heading “Continuation and Objects of The Public Accountants Council”:**

**Prosecutions commenced by designated body**

**17.1 (1)** A designated body shall not commence a prosecution for a contravention of section 13, 14 or 15 with respect to any person who is not a member or former member of that body, or a corporation registered with that body, except with the Council’s consent.

**Application of subs. (1) to CPA Ontario**

(2) The references in subsection (1), as it applies to the Chartered Professional Accountants of Ontario, to a member or former member of a body and to a corporation registered with a body include reference to, respectively, a member or former member of, or a corporation registered with, a predecessor body within the meaning of the *Chartered Professional Accountants of Ontario Act, 2017*.

**Costs**

(3) If a prosecution referred to in subsection (1) results in a conviction, the reference in section 16 to the Council shall be read as a reference to the designated body.

**(3) Clause 19 (2) (c) of the Act is repealed and the following substituted:**

(c) overseeing the designated bodies in their capacity to license and to govern the activities of their members as public accountants, and acting in the stead of a designated body in the circumstances set out in subsection 21 (8); and

**(4) Subsections 19 (9) and (10) of the Act are repealed.**

**(5) Section 21 of the Act is amended by adding the following subsection:**

**Where no other designated body**

(8) If a designated body’s authorization is revoked or suspended and there is no remaining authorized designated body, then subsections (6) and (7) do not apply, and,

(a) the Council shall govern the activities of the members of the designated body as public accountants until the designated body is once again authorized under subsection 20 (1) and, for the purpose, the Council shall have all of the powers and duties of the designated body; and

(b) the designated body shall reimburse the Council for the costs of regulation.

**(6) Subsection 35 (2) of the Act is repealed.**

**(7) Clause 42 (1) (f) of the Act is repealed.**

**(8) Sections 43 and 44 of the Act are repealed.**

**COMMENCEMENT AND SHORT TITLE****Commencement**

**78 (1) Subject to subsections (2) and (3), the Act set out in this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Subsections 72 (1), (2) and (3) come into force on the day subsection 4 (1) of the *Not-for-Profit Corporations Act, 2010* comes into force.**

**(3) Subsection 72 (4) comes into force on January 1, 2019.**

**Short title**

**79 The short title of the Act set out in this Schedule is the *Chartered Professional Accountants of Ontario Act, 2017*.**

**SCHEDULE 4  
CITY OF TORONTO ACT, 2006**

**1 Subsection 3 (8) of the *City of Toronto Act, 2006* is amended by adding “and Part XII.1 (Optional Tax on Vacant Residential Units)” after “Part X (Power to Impose Taxes)” and by adding “or Part XII.1” after “under Part X”.**

**2 Paragraph 2 of subsection 22 (1) of the Act is amended by striking out “Parts XI, XII” and substituting “Parts XI, XII, XII.1”.**

**3 Subsection 25 (1) of the Act is amended by adding “or Part XII.1” after “sections 7, 8 and 267”.**

**4 (1) Subsection 267 (1) of the Act is amended by striking out “if the tax is a direct tax, if the by-law satisfies the criteria described in subsection (3) and if such other conditions as may be prescribed are also satisfied” at the end and substituting “in accordance with this Part if the tax is a direct tax”.**

**(2) Paragraph 5 of subsection 267 (2) of the Act is amended by striking out “or” at the end of subparagraph iii, by adding “or” at the end of subparagraph iv and by adding the following subparagraph:**

v. in respect of the purchase of transient accommodation.

**(3) Paragraph 6 of subsection 267 (2) of the Act is repealed.**

**(4) Paragraph 3 of subsection 267 (3) of the Act is repealed and the following substituted:**

3. It must state the manner in which the tax is to be collected, including the designation of any persons or entities who are authorized to collect the tax as agents for the City and any collection obligations of persons or entities who are required to collect the tax under subsection (5).

**(5) Section 267 of the Act is amended by adding the following subsections:**

**By-law may require persons or entities to collect tax**

(5) Subject to subsection (6), a by-law described in subsection (1) may require certain persons or entities to collect the tax as agents for the City.

**Exception**

(6) The by-law shall not require the collection of the tax, as an agent for the City, by the Crown, any agency of the Crown or any authority, board, commission, corporation, office or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council.

**5 Section 272 of the Act is repealed and the following substituted:**

**Regulations re power to impose taxes**

**272** On the recommendation of the Minister of Finance, the Lieutenant Governor in Council may make regulations providing for any matters which, in the opinion of the Lieutenant Governor in Council, are necessary or desirable for the purposes of this Part, including,

- (a) prescribing conditions and limits with respect to the imposition of a tax under a by-law made under subsection 267 (1);
- (b) governing the collection of a tax imposed under this Part;
- (c) prescribing, for the purposes of paragraph 6 of section 268, persons and entities who are not subject to taxes imposed under section 267;
- (d) defining any word or expression used in this Part;
- (e) governing the sharing of revenue from a tax on transient accommodation between the City and one or more non-profit entities for the exclusive purpose of the non-profit entity in promoting tourism in Ontario or in the City.

**6 (1) Paragraph 1 of subsection 278 (1) of the Act is amended by striking out “prescribed percentages” and substituting “percentages prescribed by, or determined in accordance with, the regulations”.**

**(2) Paragraphs 2 to 5 of subsection 278 (1) of the Act are amended by striking out “percentage as may be prescribed” wherever it appears and substituting in each case “percentage prescribed by, or determined in accordance with, the regulations”.**

**(3) Subsection 278 (1.2) of the Act is repealed and the following substituted:**

**Same**

(1.2) Despite subsection (1), the City may pass a by-law providing for the application of a percentage within a range prescribed by, or determined in accordance with, the regulations instead of the percentage described in paragraph 1, 2, 3, 4 or 5 of subsection (1), as the case may be.

**Same**

(1.2.1) If the Minister of Finance prescribes a range or a manner of determining a range of percentages with respect to a subclass described in paragraph 1 of subsection (1), but does not prescribe a percentage or manner of determining a percentage for the subclass for the purposes of paragraph 1 of subsection (1), and the City does not pass a by-law described in subsection (1.2) with respect to the subclass, the tax rate that would otherwise be levied for municipal purposes for the subclass shall be reduced by the highest percentage in the range prescribed by, or determined in accordance with, the regulation.

**(4) Subsection 278 (1.3) of the Act is amended by striking out “paragraph 2, 3, 4 or 5” and substituting “paragraph 1, 2, 3, 4 or 5”.**

**(5) Clauses 278 (2) (a) and (b) of the Act are repealed and the following substituted:**

- (a) prescribing percentages or the manner of determining percentages for the purposes of subsection (1);
- (b) prescribing ranges of percentages or the manner of determining ranges of percentages for the purposes of subsection (1.2);

**(6) Subsection 278 (3) of the Act is repealed.**

**7 The Act is amended by adding the following section:**

**Further prescribed subclass tax reductions**

**278.1** (1) Subject to subsection (2), the tax rate that would be levied for municipal purposes for a subclass prescribed under subsection 8 (1.1) of the *Assessment Act* because of the class to which the subclass belongs shall be reduced by either,

- (a) the percentage prescribed by, or determined in accordance with, the regulations; or
- (b) if the regulations prescribe a range of percentages, and the City passes a by-law providing for the application in the City of a percentage within the range, the percentage set out in the by-law.

**Same**

(2) The City may, if authorized by the regulations, pass a by-law providing that subsection (1) does not apply to a specified tax rate for a subclass.

**Regulations**

(3) The Minister of Finance may make regulations,

- (a) prescribing percentages, ranges of percentages or the manner of determining percentages or ranges for the purposes of subsection (1); and
- (b) authorizing the City to pass a by-law referred to in subsection (2).

**8 The Act is amended by adding the following Part:**

**PART XII.1  
OPTIONAL TAX ON VACANT RESIDENTIAL UNITS**

**Power to impose tax, vacant residential units**

**302.1** (1) In addition to taxes imposed under Part XI, the City may, by by-law passed in the year to which it relates, impose a tax in the City on the assessed value, as determined under the *Assessment Act*, of vacant units that are classified in the residential property class and that are taxable under that Act for municipal purposes.

**Requirements for by-law**

(2) A by-law described in subsection (1) must satisfy the following criteria:

- 1. It must state the tax rate.
- 2. It must state the conditions of vacancy that, if met, make a unit subject to the tax.

**Other contents of by-law**

(3) A by-law described in subsection (1) may provide for such matters as city council considers appropriate, including,

- (a) exemptions from the tax;
- (b) rebates of tax;
- (c) audit and inspection powers; and
- (d) except as otherwise provided for in the regulations, the establishment and use of dispute resolution mechanisms.

### **Regulations re power to impose tax**

**302.2** (1) The Minister of Finance may make regulations prescribing such matters as the Minister considers necessary or desirable in relation to this Part, including,

- (a) prescribing conditions and limits with respect to the imposition of a tax under a by-law made under this Part;
- (b) prescribing persons and entities who are not subject to a tax imposed under this Part;
- (c) defining “vacant unit” for the purposes of this Part;
- (d) governing the collection of a tax imposed under this Part;
- (e) prescribing provisions of this Act that apply or do not apply for the purposes of this Part and providing for such modifications to those provisions as the Minister considers appropriate;
- (f) governing the manner for apportioning an assessment that is attributable to vacant units;
- (g) governing dispute resolution.

### **Same**

(2) On the recommendation of the Minister of Finance, the Lieutenant Governor in Council may make regulations defining any word or expression used in this Part.

### **Retroactive**

(3) A regulation under this section may be retroactive to a date not earlier than January 1 of the year in which the regulation is made.

### **Conflicts**

(4) In the event of a conflict between a regulation made under this section and a provision of any Act or regulation, the regulation made under this section prevails.

### **Effect re part XI**

**302.3** This Part does not limit the authority of the City under Part XI (Traditional Municipal Taxes).

**9 (1) Subsection 323 (1.1) of the Act is amended by striking out “land that is eligible property under section 331” at the end and substituting “prescribed land”.**

**(2) Section 323 of the Act is amended by adding the following subsection:**

### **Regulations**

(1.2) The Minister of Finance may make regulations prescribing land for the purposes of subsection (1.1).

**10 (1) Subsection 331 (1) of the Act is amended by adding “Unless a regulation made under clause (12) (0.a) provides that the City is not required to have such a program” at the beginning.**

**(2) Paragraphs 2 and 3 of subsection 331 (2) of the Act are amended by striking out “percentage as may be prescribed” wherever it appears and substituting in each case “percentage prescribed by, or determined in accordance with, the regulations”.**

**(3) Paragraph 3.1 of subsection 331 (2) of the Act is amended by striking out “percentage prescribed in the regulations” and substituting “percentage prescribed by, or determined in accordance with, the regulations”.**

**(4) Subsection 331 (12) of the Act is amended by adding the following clause:**

(0.a) prescribing that the City is not required to have a program to provide tax rebates for the purposes of subsection (1);

**(5) Clause 331 (12) (a.1) of the Act is repealed and the following substituted:**

(a.1) prescribing percentages or the manner of determining percentages for the purposes of paragraphs 2, 3 and 3.1 of subsection (2);

**11 Subclause (b) (ii) of the definition of “eligible heritage property” in subsection 334 (2) of the Act is amended by striking out “Ontario Heritage Foundation” and substituting “Ontario Heritage Trust”.**

### **Commencement**

**12 (1) Subject to subsection (2), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Sections 1, 2, 3, 4, 5, 8 and 9 come into force on a day to be named by proclamation of the Lieutenant Governor.**



**SCHEDULE 5  
COMMODITY FUTURES ACT**

**1** The definition of “recognized clearing house” in subsection 1 (1) of the *Commodity Futures Act* is amended by striking out “subsection 17 (1)” and substituting “subsection 17 (2)”.

**2** Section 17 of the Act is repealed and the following substituted:

**Clearing houses**

**17** (1) No person or company shall carry on business in Ontario as a clearing house unless the person or company is recognized by the Commission under this section as a clearing house.

**Recognition**

(2) The Commission may, on the application of a clearing house, recognize the clearing house if the Commission is satisfied that to do so would be in the public interest.

**Same**

(3) A recognition under this section shall be made in writing and shall be subject to such terms and conditions as the Commission may impose.

**Commission’s powers**

(4) The Commission may make decisions with respect to any of the following matters if the Commission is satisfied that it is in the public interest to do so:

1. Any by-law, rule, regulation, policy, procedure, interpretation or practice of a recognized clearing house.
2. The manner in which a recognized clearing house carries on its business.

**3 (1)** Subsection 60 (1) of the Act is amended by adding the following paragraph:

- 2.1 An order that a person or company cease trading in any contracts permanently or for such period as is specified in the order.

**(2)** Subsection 60 (4) of the Act is amended by striking out “2 or 3” and substituting “2, 2.1 or 3”.

**(3)** Subsection 60 (7) of the Act is amended by striking out “paragraph 2” and substituting “paragraph 2 or 2.1”.

**4** The Act is amended by adding the following section:

**Non-compellability**

**62.1** No member, employee or agent of the Commission shall be required in any civil proceeding, except a proceeding under this Act or a judicial review relating to a proceeding under this Act, to give testimony or to produce any book, record, document or thing respecting information obtained in the discharge of their duties under this Act.

**Commencement**

**5 (1)** Subject to subsection (2), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**(2)** Sections 1 and 2 come into force on a day to be named by proclamation of the Lieutenant Governor.

**SCHEDULE 6**  
**CROWN EMPLOYEES COLLECTIVE BARGAINING ACT, 1993**

**1 Subsection 9 (2) of the *Crown Employees Collective Bargaining Act, 1993* is repealed and the following substituted:**

**Appointment of mediator-arbitrator**

(2) If there is an agreement to refer one or more grievances to a mediator-arbitrator under subsection 50 (1) of the *Labour Relations Act, 1995*, the mediator-arbitrator shall be a mediator-arbitrator selected by the Crown and the trade union from the roster established under section 47.1.

**Same**

(2.1) If the Crown and the trade union fail to agree on the selection of a mediator-arbitrator, the chair of the Grievance Settlement Board shall make the selection.

**2 Section 47 of the Act is repealed and the following substituted:**

**Composition and administration of Board**

**47 (1)** The Grievance Settlement Board shall be composed of the chair and two alternate chairs.

**Appointment to Board**

(2) The Lieutenant Governor in Council shall appoint as the chair and alternate chairs the persons who are selected for the positions by agreement of the Crown and the trade unions representing Crown employees or, failing such agreement, the Lieutenant Governor in Council shall select the persons to be appointed.

**Resignation of chair**

(3) If the chair resigns or his or her appointment expires, the new chair may authorize the former chair to complete his or her duties or responsibilities and exercise the powers of the chair in connection with any matter before the Grievance Settlement Board in which the former chair was participating.

**Remuneration and expenses of the chair**

(4) The chair and alternate chairs shall be paid such remuneration and allowance for expenses as are determined by the Lieutenant Governor in Council.

**Powers of alternate chair**

(5) When the chair is absent or unable to perform the powers of his or her office, or when the office of chair is vacant, an alternate chair may exercise the powers of the chair set out in sections 9, 47, 47.1 and subsection 49 (3).

**Administration of Board**

(6) Subject to the specific requirements in this section, the administration of the Grievance Settlement Board shall be determined by agreement of the Crown and the trade unions representing Crown employees or, failing such agreement, by the chair of the Grievance Settlement Board.

**Costs of Board**

(7) The costs of the Grievance Settlement Board shall be shared by the Crown and the trade unions in accordance with the following:

1. All parties to the matter shall equally share the cost of the amounts payable to a mediator-arbitrator in respect of services performed on behalf of the Board, as determined under subsection 47.1 (8) and the amounts payable for expenses incurred by the mediator-arbitrator.
2. The costs of the Grievance Settlement Board, other than the costs described in paragraph 1, shall be shared with the Crown paying one-half of the costs and the trade unions paying the other half.
3. If the trade unions fail to agree, or fail to continue to agree, on how to share among them their share of the costs under paragraph 2, the costs shall be shared as determined by the chair of the Grievance Settlement Board. In determining how those costs should be shared, the chair shall request and consider the views of the trade unions and determine a method of sharing the costs that is proportionate to the use of the resources of the Grievance Settlement Board by each trade union.

**Exercise of powers by chair**

(8) Before the chair of the Grievance Settlement Board exercises any power following a failure to agree or a failure to continue to agree, the chair must request and consider the views of those who failed to agree.

**Roster of mediator-arbitrators**

**47.1 (1)** The chair of the Grievance Settlement Board shall establish and maintain a roster of mediator-arbitrators who may be selected for the purpose of determining matters before the Board.

**Joint agreement re numbers**

(2) The number of mediator-arbitrators on the roster shall be determined by the Crown and the trade unions. If the Crown and the trade unions fail to agree, or fail to continue to agree, the chair of the Grievance Settlement Board shall determine the number of mediator-arbitrators on the roster.

**Joint agreement re selection of mediator-arbitrators**

(3) The persons to be assigned to the roster of mediator-arbitrators shall be selected by the Crown and the trade unions. If the Crown and the trade unions fail to agree, the chair of the Grievance Settlement Board shall select the persons to be assigned.

**Joint agreement re removal from roster**

(4) A person may be removed from the roster of mediator-arbitrators if the Crown and the trade unions agree. If the Crown and the trade unions fail to agree, the chair of the Grievance Settlement Board may remove a person from the roster.

**Contract re services**

(5) The chair of the Grievance Settlement Board may, on behalf of the Board, contract for the services of mediator-arbitrators on the roster in such form as the chair, in consultation with the Crown and trade unions, shall determine.

**Mediator-arbitrator determination**

(6) Any determination or action by a mediator-arbitrator selected from the roster is a determination or action of the Grievance Settlement Board.

**Practice and procedure**

(7) A mediator-arbitrator selected from the roster to determine a matter before the Grievance Settlement Board shall follow the practices and procedures determined by the Board under subsection 48 (1) and the rules made under subsection 48 (2) governing such practices and procedures, and shall comply with any restriction on the powers of the Board set out in this Act.

**Amounts to be paid to mediator-arbitrators**

(8) The amounts payable to mediator-arbitrators in respect of services performed on behalf of the Grievance Settlement Board shall be determined by agreement of the Crown and the trade unions representing Crown employees, or failing such agreement, by the Lieutenant Governor in Council.

**Limits on amounts**

(9) The Lieutenant Governor in Council may determine limits on the amounts payable to mediator-arbitrators in respect of services performed on behalf of the Grievance Settlement Board.

**Mediation**

**47.2** (1) If the Crown and the trade union have agreed to refer a matter to mediation, they may, by agreement, select as a mediator the chair of the Grievance Settlement Board, a mediator-arbitrator selected from the roster of mediator-arbitrators established under section 47.1, or any other person.

**Same**

(2) Where the chair of the Grievance Settlement Board, or a mediator-arbitrator selected from the roster of mediator-arbitrators, is selected to determine a matter, the chair or mediator-arbitrator may engage in mediation as part of the process.

**3 Section 49 of the Act is repealed and the following substituted:****Determination of matters before Board**

**49** (1) Subject to subsection (2), a matter to be determined by the Grievance Settlement Board shall be determined by either,

- (a) a mediator-arbitrator jointly selected by the parties from the roster established under section 47.1; or
- (b) the chair of the Grievance Settlement Board, if an agreement has been made under section 50 that the matter is to be determined by the chair and the chair agrees to determine the matter.

**Matter to be determined by panel**

(2) If the Crown and the trade union agree, a matter to be determined by the Grievance Settlement Board shall be determined by a panel of three persons, which shall be composed of,

- (a) one person chosen by the Crown from the roster established under section 47.1;
- (b) one person chosen by the trade union from the roster; and
- (c) either,
  - (i) a mediator-arbitrator jointly selected by the parties from the roster, or
  - (ii) the chair of the Grievance Settlement Board, if an agreement has been made under section 50 that the matter is to be determined by the chair and the chair agrees to determine the matter.

### **Selection where no agreement**

(3) If the parties fail to agree on the selection of a mediator-arbitrator from the roster for the purposes of clause (1) (a) or subclause (2) (c) (i), the chair of the Grievance Settlement Board shall select a mediator-arbitrator from the roster.

### **4 Clauses 50 (1) (a) and (b) of the Act are repealed and the following substituted:**

- (a) the selection of the mediator-arbitrators from the roster established under section 47.1 who will determine matters before the Board;
- (b) certain matters to be determined by the chair of the Grievance Settlement Board, if the chair consents to the agreement; and

### **5 The Act is amended by adding the following sections before Part VI:**

#### **Policies, procedures and directives**

**51.1** Sections 9, 47, 47.1, 47.2, 49 and 50 prevail over the Management Board of Cabinet Procurement Directive issued under the *Management Board of Cabinet Act*.

#### **Transition; continuation of proceedings and appointments**

**51.2** (1) A matter that was assigned to the chair, a vice-chair or members of the Grievance Settlement Board under this Act, as it read on the day before section 5 of Schedule 6 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* came into force, but was not disposed of on or before that day, shall be continued as provided for by this Act, as it read on that day, and is not terminated because of, or otherwise affected by, amendments to this Act that occurred after that day.

#### **Existing appointments continued**

(2) The chair, vice-chairs and members of the Grievance Settlement Board, as it was constituted on the day before section 5 of Schedule 6 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* came into force, continue to hold office and to have the duties or responsibilities and exercise the powers of their office until,

- (a) the revocation or expiry of their appointment; or
- (b) if a matter was continued under subsection (1), the disposition of the matter.

#### **Transitional regulations**

(3) The Lieutenant Governor in Council may make regulations providing for any transitional matter that the Lieutenant Governor in Council considers necessary or advisable in connection with the implementation of the amendments made by section 2 of Schedule 6 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017*.

#### **Conflict with transitional regulations**

(4) In the event of a conflict between sections 47, 47.1, 47.2, 48, 49, 50 or 51.1 and a regulation made under subsection (3), the regulation prevails.

#### **Commencement**

**6 This Schedule comes into force on the later of July 1, 2017 and the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 7  
EDUCATION ACT**

**1 Subsection 257.7 (3) of the *Education Act* is repealed and the following substituted:**

**Subclass reductions**

(3) Subject to subsection (4), the tax rates for school purposes for a subclass described in sections 313 and 313.1 of the *Municipal Act, 2001* and sections 278 and 278.1 of the *City of Toronto Act, 2006*, other than a subclass of the classes described in subsection 257.12 (4), shall be reduced in the same manner as the tax rates for municipal purposes are reduced under those sections.

**Exception**

(4) The Minister of Finance may, by regulation, provide that subsection (3) does not apply to a specified tax rate and may prescribe a different reduction or manner of determining a different reduction.

**2 (1) Clause 257.12 (3) (e) of the Act is amended by adding “whether or not a municipality has opted to have the subclass apply within the municipality” at the end.**

**(2) Subsection 257.12 (4) of the Act is amended by striking out “subsections (6) and (7)” and substituting “subsections (6), (7) and (7.1)”.**

**(3) Subsection 257.12 (6) of the Act is amended by striking out “paragraph 1 of subsection 313 (1) and subsections 313 (2) and (3) of the *Municipal Act, 2001* or paragraph 1 of subsection 278 (1) and subsections 278 (2) and (3) of the *City of Toronto Act, 2006*” and substituting “section 313 of the *Municipal Act, 2001* or section 278 of the *City of Toronto Act, 2006*”.**

**(4) Subsection 257.12 (7) of the Act is amended by striking out “paragraph 1 of subsection 313 (1) and subsections 313 (2) and (3) of the *Municipal Act, 2001*” and substituting “section 313 of the *Municipal Act, 2001*”.**

**(5) Section 257.12 of the Act is amended by adding the following subsection:**

**Exception**

(7.1) The Minister of Finance may, by regulation, provide that subsections (6) and (7) do not apply to a specified tax rate and may prescribe a different reduction or manner of determining a different reduction.

**Commencement**

**3 This Schedule comes into force on the day that the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 8  
ELECTRICITY ACT, 1998**

**1** Clause (d.1) of the definition of “municipal electricity utility” in section 88 of the *Electricity Act, 1998* is amended by striking out “for the purpose of acquiring, holding, disposing of and otherwise dealing with shares of a corporation incorporated by the municipal corporation” and substituting “for the purpose of directly or indirectly acquiring, holding, disposing of and otherwise dealing with shares of a corporation incorporated by a municipal corporation”.

**2** (1) Subsection 94 (2) of the Act is amended by striking out “that derives its value in whole or in part from” and substituting “that derives its value in whole or in part, directly or indirectly, from”.

(2) Subsections 94 (4), (5), (6) and (6.1) of the Act are repealed and the following substituted:

**Deductions from amount payable, interest in municipal electricity utility**

(4) Subject to subsection (5), a municipal corporation or municipal electricity utility may reduce the amount payable under subsection (1) in a taxation year in accordance with the following rules with respect to each municipal electricity utility (a “subject municipal electricity utility”) in which it holds a direct or indirect interest immediately before the transfer:

1. Subject to paragraph 2, the amount of the reduction shall be calculated using the formula,

$$A \times B/C$$

in which,

“A” is the total of the amounts that are payable and paid by the subject municipal electricity utility,

- (a) under section 93 in respect of the part of the taxation year up to and including the date of the transfer or in respect of a previous taxation year, and
- (b) under Part II, II.1 or III of the *Corporations Tax Act* or Part III of the *Taxation Act, 2007* in respect of the part of the taxation year up to and including the date of the transfer or in respect of a previous taxation year,

“B” is the fair market value of the municipal corporation or municipal electricity utility’s direct or indirect interest in the shares of the subject municipal electricity utility immediately before the transfer, and

“C” is the aggregate fair market value of all issued and outstanding shares of the subject municipal electricity utility immediately before the transfer.

2. A municipal corporation may calculate its reduction under paragraph 1 as if it owned all of the subject municipal electricity utility’s issued and outstanding shares if, immediately before the transfer,
  - i. the municipal corporation and subject municipal electricity utility are related persons within the meaning of section 251 of the *Income Tax Act* (Canada), and
  - ii. no other municipal corporation or municipal electricity utility holds a direct or indirect interest in the subject municipal electricity utility.

**Restriction on reductions**

(5) An amount referred to in subsection (3) or (4) may be applied under those subsections to reduce the amount payable by a municipal corporation or municipal electricity utility under subsection (1) only to the extent that it has not previously been applied to reduce an amount payable by a municipal corporation or municipal electricity utility under subsection (1).

**Commencement**

**3** This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**SCHEDULE 9  
EMPLOYER HEALTH TAX ACT**

**1 Section 2.1 of the *Employer Health Tax Act* is amended by adding the following subsections:**

**Designated member of partnership**

(4.1) Despite subsections (2), (3) and (4), the exemption amount of an eligible employer for a year beginning after such date as may be prescribed by the Minister is nil if, subject to subsection (4.2), the employer would be a designated member of a partnership at any time in the year for the purposes of section 125 of the *Income Tax Act* (Canada).

**Same**

(4.2) For the purposes of subsection (4.1), the reference to “taxation year” in the definition of “designated member” in subsection 125 (7) of the *Income Tax Act* (Canada) shall be read as “year”.

**Same**

(4.3) The date prescribed for the purposes of subsection (4.1) shall not be earlier than December 31, 2017.

**Commencement**

**2 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 10**  
**FINANCIAL ADMINISTRATION ACT**

**1 (1) Subsection 28 (1) of the *Financial Administration Act* is amended by striking out “a ministry or public entity” in the portion before clause (a) and substituting “a ministry or prescribed public entity”.**

**(2) Subsection 28 (2) of the Act is amended by striking out “a ministry or public entity purports to enter into” and substituting “a ministry or prescribed public entity enters into”.**

**(3) Section 28 of the Act is amended by adding the following subsections:**

**Prescribed public entities**

(4) The Minister may, by regulation, prescribe a public entity or a class of public entities for the purposes of this section and may impose terms and conditions that apply to the public entity or the class for the purposes of this section.

**Same**

(5) For the purposes of subsection (4) and without limitation, a class may be defined in terms of the existence or nonexistence of specified circumstances.

**Transition**

(6) This section, as it read immediately before the day subsection 1 (3) of Schedule 10 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* came into force, continues to apply with respect to transactions entered into before that day.

**2 Subsection 38 (1) of the Act is amended by adding the following clauses:**

(c.5) defining terms used in section 28 that are not already defined in this Act;

(c.6) governing what does or does not constitute a direct or indirect increase to the indebtedness or contingent liabilities of Ontario for the purposes of subsection 28 (1);

**Commencement**

**3 This Schedule comes into force on a day to be named by proclamation of the Lieutenant Governor.**



**SCHEDULE 11**  
**FINANCIAL SERVICES COMMISSION OF ONTARIO ACT, 1997**

**1 Section 22 of the *Financial Services Commission of Ontario Act, 1997* is amended by adding the following subsections:**

**Same, consolidation of proceedings**

(2) Despite subsection 9.1 (1) of the *Statutory Powers Procedure Act*, the Tribunal may combine two or more proceedings or any part of them, or hear two or more proceedings at the same time, without the consent of the parties.

**Same, use of same evidence**

(3) Despite subsection 9.1 (5) of the *Statutory Powers Procedure Act*, the Tribunal may treat evidence that is admitted in a proceeding as if it were also admitted in another proceeding that is heard at the same time, without the consent of the parties to the second-named proceeding.

**Commencement**

**2 This Schedule comes into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 12  
FOREST FIRES PREVENTION ACT**

**1 Section 21.1 of the *Forest Fires Prevention Act* is repealed and the following substituted:**

**Recovery of costs of fire**

**Application**

**21.1** (1) This section applies with respect to a fire that is caused by the conduct of a person, including any failure of the person to comply with a provision of this Act or the regulations, an order made under this Act or the conditions of a permit issued under this Act.

**Liability for costs**

(2) A person referred to in subsection (1) is liable to the Crown or to any other person who carries out activities to control or extinguish the fire for the costs or expenses of any action taken by the Crown or the person to control or extinguish the fire and shall reimburse the Crown or the person for those costs or expenses.

**Liability to Crown for damages**

(3) A person referred to in subsection (1) is liable to the Crown for any loss or damage incurred by the Crown as a direct or indirect result of the fire, including,

- (a) the loss of any forest resources, within the meaning of the *Crown Forest Sustainability Act, 1994*; or
- (b) the cost or expense of renewing the forest resources lost as a direct or indirect result of the fire.

**Prescribed costs, etc.**

(4) The costs, expenses, losses or damages incurred by the Crown and referred to in subsection (2) or (3) shall include such costs, expenses, losses or damages as may be prescribed by regulation.

**Cost paid by municipality**

(5) If a municipality pays the Crown in right of Ontario under subsection 21 (1) for costs and expenses incurred by the Crown in controlling and extinguishing a fire, the person referred to in subsection (1) of this section is liable to the municipality under subsection (2) of this section for those costs and expenses, as though they had been incurred by the municipality in controlling and extinguishing the fire.

**Debt to Crown**

(6) The amount of any costs, expenses, losses or damages referred to in subsection (2) or (3) for which a person is liable to the Crown,

- (a) is a debt due by the person to the Crown;
- (b) shall be payable to the Crown upon demand at a date specified by the Crown; and
- (c) may be recovered by any remedy or procedure available to the Crown by law.

**Debt to person other than Crown**

(7) The amount of any costs or expenses referred to in subsection (2) for which a person is liable to a person other than the Crown is a debt due by the person to the other person and may be recovered by any remedy or procedure available to the other person by law.

**Presumed liability of railway operators**

(8) If a fire originates within 15 metres of the centre line of a railway track,

- (a) the fire is presumed to have been caused by the conduct of railway operations for the purposes of subsection (1); and
- (b) the railway corporation responsible for the railway operations conducted on the railway track at the time the fire originated is liable for any costs, expenses, loss or damages related to the fire and described in subsections (2) and (3) as though the railway corporation was a person whose conduct caused the fire.

**Rebuttal of presumed liability**

(9) If the railway corporation referred to in clause (8) (b) proves on the balance of probabilities that the fire was caused by another person or by something other than the conduct of railway operations,

- (a) the presumption under clause (8) (a) is rebutted; and
- (b) the operator of the railway company is not liable for any costs, expenses, loss or damages under this section.

**2 (1) Subsection 35 (1) of the Act is repealed and the following substituted:**

**Offences**

(1) Every person who disobeys or refuses or neglects to carry out any of the provisions of this Act or the regulations or of any order made thereunder or any condition of any permit issued thereunder is guilty of an offence and on conviction is liable to,

(a) if the person is an individual, a fine of not more than \$25,000 or to a term of imprisonment of not more than three months, or to both; and

(b) if the person is a corporation, a fine of not more than \$500,000.

**(2) Subsection 35 (2) of the Act is amended by striking out “21.1 (1)” and substituting “21.1 (2) or (3)”.**

**3 Section 36 of the Act is amended by adding the following clause:**

(d.1) prescribing costs, expenses, losses and damages for the purposes of subsection 21.1 (4);

**Commencement**

**4 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 13  
FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

**1 The *Freedom of Information and Protection of Privacy Act* is amended by adding the following section:**

**Relations with Aboriginal communities**

**15.1** (1) A head may refuse to disclose a record where the disclosure could reasonably be expected to,

- (a) prejudice the conduct of relations between an Aboriginal community and the Government of Ontario or an institution;  
or
- (b) reveal information received in confidence from an Aboriginal community by an institution.

**Definition**

(2) In this section,

“Aboriginal community” means,

- (a) a band within the meaning of the *Indian Act* (Canada),
- (b) an Aboriginal organization or community that is negotiating or has negotiated with the Government of Canada or the Government of Ontario on matters relating to,
  - (i) Aboriginal or treaty rights under section 35 of the *Constitution Act, 1982*, or
  - (ii) a treaty, land claim or self-government agreement, and
- (c) any other Aboriginal organization or community prescribed by the regulations.

**2 The French version of subsection 17 (1) of the Act is amended by striking out “ou qui ont trait aux relations de travail, dont le caractère confidentiel est implicite ou explicite” in the portion before clause (a) and substituting “ou ayant trait aux relations de travail, fournis à titre confidentiel implicitement ou explicitement”.**

**3 Section 23 of the Act is amended by adding “15.1” after “15”.**

**4 Clause 49 (a) of the Act is amended by adding “15.1” after “15”.**

**5 Subsection 60 (1) of the Act is amended by adding the following clause:**

(0.a.1) prescribing Aboriginal organizations and communities for the purposes of clause (c) of the definition of “Aboriginal community” in subsection 15.1 (2);

**6 Paragraph 7 of subsection 67 (2) of the Act is repealed and the following substituted:**

7. Subsection 119 (1) of the *Labour Relations Act, 1995*.

**Commencement**

**7 (1) Subject to subsection (2), this Schedule comes into force on the day *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Sections 1, 3, 4 and 5 come into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 14  
FUEL TAX ACT**

**1 (1) Subsection 1 (1) of the *Fuel Tax Act* is amended by adding the following definition:**

“biodiesel” means any liquid fuel that is derived entirely from biological matter that is available on either a renewable or recurring basis; (“biodiesel”)

**(2) The definition of “dye-point” in subsection 1 (1) of the Act is amended by adding “or other storage facility” after “terminal”.**

**(3) The definition of “northern terminal” in subsection 1 (1) of the Act is amended by,**

**(a) striking out “90 per cent” and substituting “70 per cent”; and**

**(b) striking out “tank car, each such tank car transporting not less than 70,000 litres of middle distillate fuels to the storage facility”.**

**(4) The definition of “terminal” in subsection 1 (1) of the Act is amended by striking out “or pipeline” at the end and substituting “pipeline or rail”.**

**2 Section 4.17 of the Act is amended by adding the following subsections:**

**Application, only biodiesel**

(2.0.1) Subject to section 9, every collector who proposes to colour only biodiesel is entitled to be registered as a dyer and to be issued a certificate of registration upon application in the form approved by the Minister if the collector,

- (a) owns or operates a storage facility that has been specified by the Minister, is capable of holding fuel in bulk for subsequent sale by the collector and is capable of being used as a dye-point by the collector; and
- (b) has total sales of coloured fuel from all dye-points owned or operated by the collector equal to or in excess of the prescribed percentage of the collector’s total sales of coloured fuel during the calendar year before the person’s application for registration.

**Application, prescribed requirements**

(2.0.2) Subject to section 9, every collector who proposes to colour fuel is entitled to be registered as a dyer and to be issued a certificate of registration upon application in the form approved by the Minister if the collector,

- (a) meets the prescribed requirements; and
- (b) has total sales of coloured fuel from all dye-points owned or operated by the collector equal to or in excess of the prescribed percentage of the collector’s total sales of coloured fuel during the calendar year before the person’s application for registration.

. . . . .

**Condition, subs. (2.0.1)**

(4.1) If a person is registered as a dyer on the basis of an application received under subsection (2.0.1), the registration shall include the condition that the collector only colour biodiesel.

**3 (1) Subsection 29 (2) of the Act is amended by adding the following clause:**

(f.1) prescribing requirements for the purposes of clause 4.17 (2.0.2) (a);

**(2) Clause 29 (2) (s) of the Act is repealed and the following substituted:**

(s) prescribing percentages for the purposes of clauses 4.17 (2) (b), (2.0.1) (b), (2.0.2) (b) and (2.1) (b) and subsection 4.17 (3);

**Commencement**

**4 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 15**  
**INVESTMENT MANAGEMENT CORPORATION OF ONTARIO ACT, 2015**

**1 Section 11 of the *Investment Management Corporation of Ontario Act, 2015* is amended by striking out “unless the regulations provide that a member has more than one vote or has no vote” at the end and substituting “unless the regulations provide otherwise”.**

**2 Subsection 12 (10) of the Act is amended by striking out “no longer than the lesser of three terms or” and substituting “for no longer than”.**

**3 Subsection 25 (1) of the Act is amended by adding the following clause:**

- (c.1) governing members’ voting rights, including, without limitation,
  - (i) providing that, for some or all purposes, votes may be allocated among members based on the value of the assets in respect of which the Corporation provides investment management services for each member, and
  - (ii) providing that, in order for an allocation described in subclause (i) to be performed, the board of directors may determine, in accordance with generally accepted valuation policies and practices that may be approved by the board of directors, the value of the assets in respect of which the Corporation provides investment management services;

**Commencement**

**4 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 16  
LAND TRANSFER TAX ACT**

**1** The definitions of “Ontario home ownership savings plan” and “Ontario home ownership savings plan tax credit” in subsection 1 (1) of the *Land Transfer Tax Act* are repealed.

**2** Section 8 of the Act is amended by adding the following subsection:

**Recovery of refund or rebate wrongly obtained**

(9) If a refund or rebate is made under this Act or the regulations to a person and it is subsequently determined that the person was not entitled to the refund or rebate, or was entitled only to a refund or rebate in a lesser amount, the amount of the refund or rebate to which the person was not entitled shall, for the purposes of this Act, be deemed to be tax imposed by section 2 which was required to have been paid by the person on the date the refund or rebate was made to the person by the Minister.

**3** Section 9 of the Act is repealed.

**4 (1)** Clause 9.2 (3) (b) of the Act is amended by adding “subject to subsection (4)” at the beginning.

**(2)** Subsection 9.2 (4) of the Act is repealed and the following substituted:

**Exception, spouse’s interest**

(4) Subject to subsection (4.1), the interest of the spouse referred to in clause (3) (b) shall not be included in the purchaser’s refund if,

- (a) the conveyance or disposition of the qualifying home occurs on or after January 1, 2017 and the agreement of purchase and sale for the home is entered into after November 14, 2016; and
- (b) the spouse is not a Canadian citizen or a permanent resident of Canada on the date of the conveyance or disposition.

**Inclusion in certain circumstances**

(4.1) The interest of the spouse may be included in the purchaser’s refund in the circumstances set out in subsection (4) if the spouse becomes a Canadian citizen or a permanent resident of Canada within 18 months after the date of the conveyance or disposition of the qualifying home.

**(3)** Section 9.2 of the Act is amended by adding the following subsections:

**False or misleading statements**

(7) Every person is guilty of an offence who makes or assists in making a statement in an application for a refund under this section, or in any document in connection therewith, that, at the time and in light of the circumstances under which it was made, is false or misleading in respect of any fact, or that omits to state any fact the omission of which makes the statement false or misleading.

**Penalty**

(8) Every person who is guilty of an offence under subsection (7) is liable on conviction to a fine of not more than \$4,000.

**5** Clause 22 (2) (k) of the Act is repealed.

**Commencement**

**6** This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**SCHEDULE 17  
MINISTRY OF NATURAL RESOURCES ACT  
AND RELATED AMENDMENTS**

**MINISTRY OF NATURAL RESOURCES ACT**

**1 (1) The definitions of “Commissioner” and “deputy commissioner” in section 1 of the *Ministry of Natural Resources Act* are repealed.**

**(2) Section 1 of the Act is amended by adding the following definition:**

“Tribunal” means the Mining and Lands Tribunal continued under section 6. (“Tribunal”)

**2 Subsection 5 (3) of the Act is amended by striking out “the Commissioner, a deputy commissioner”.**

**3 Section 6 of the Act is repealed and the following substituted:**

**Mining and Lands Tribunal**

**6 (1) The office of the Mining and Lands Commissioner is hereby continued as a tribunal known in English as the Mining and Lands Tribunal and in French as Tribunal des mines et des terres.**

**Members of Tribunal**

(2) The Tribunal shall be composed of not fewer than two members who shall be appointed by the Lieutenant Governor in Council.

**Chair**

(3) The Lieutenant Governor in Council shall designate a chair, and may designate an alternate chair, from among the members of the Tribunal.

**Absence of chair**

(4) If the chair is absent or unable to act or if there is a vacancy in the office of the chair, the alternate chair shall act as chair and shall have all the powers and duties of the chair.

**Duties**

(5) The Tribunal shall hold the hearings and perform the other duties that are assigned to it by or under this Act or any other Act.

**Powers**

(6) The Tribunal has all the powers that are necessary or expedient for carrying out the duties referred to in subsection (5) and has such other powers as may be assigned to it under any Act.

**Hearings**

(7) A hearing by the Tribunal shall be heard and determined by a panel consisting of one or more members of the Tribunal, as assigned by the chair of the Tribunal.

**Regulations**

- (8) The Lieutenant Governor in Council may make regulations,
- (a) establishing the rules of practice and procedure before the Tribunal;
  - (b) assigning to the Tribunal authorities, powers and duties of the Minister.

**Application of *Mining Act*, Part VI**

(9) Part VI of the *Mining Act* applies with necessary modifications to the exercise of authorities, powers and duties assigned to the Tribunal under clause (8) (b).

**Protection from personal liability: members**

(10) No action or other proceeding shall be instituted against a member of the Tribunal for any act done in good faith in the performance or intended performance of his or her duties or for any neglect or default in the performance in good faith of his or her duties.

**Same**

(11) Subsection (10) does not relieve the Tribunal of any liability to which it would otherwise be subject.

**Transition**

(12) Any matter that has been brought before the Commissioner before the day that section 3 of Schedule 17 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* comes into force shall be continued before the Tribunal, starting at the same stage of proceedings as it left off before the Commissioner.



### Same, regulations

(13) The Lieutenant Governor in Council may make regulations respecting transitional matters relating to the continuation of the office of the Mining and Lands Commissioner as the Mining and Lands Tribunal including regulations,

- (a) relating to the composition and members of the Tribunal;
- (b) respecting matters and proceedings referred to in subsection (12) and clarifying the application of that subsection;
- (c) governing any other matter necessary or advisable for the continuation of the Tribunal.

### CONSEQUENTIAL AMENDMENTS

#### *Aggregate Resources Act*

**4 (1) The definition of “Commissioner” in subsection 1 (1) of the *Aggregate Resources Act* is repealed.**

**(2) Subsection 1 (1) of the Act is amended by adding the following definition:**

“Tribunal” means the Mining and Lands Tribunal continued under the *Ministry of Natural Resources Act*; (“Tribunal”)

**(3) Subsection 43 (2) of the Act is amended by striking out “Commissioner” and substituting “Tribunal”.**

**(4) Subsection 43 (4) of the Act is amended by striking out “Commissioner” at the end and substituting “Tribunal”.**

**(5) Section 44 of the Act is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

#### *Conservation Authorities Act*

**5 (1) Subsection 27 (8) of the *Conservation Authorities Act* is amended by striking out “Mining and Lands Commissioner appointed” and substituting “Mining and Lands Tribunal continued”.**

**(2) Subsections 27 (10), (12), (13) and (14) of the Act are amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

#### *Evidence Act*

**6 Subsection 36 (2) of the *Evidence Act* is amended by striking out “the Mining and Lands Commissioner appointed under the *Ministry of Natural Resources Act*”.**

#### *Mining Act*

**7 (1) The *Mining Act* is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”, except the following provisions:**

1. Subsection 1 (1).
2. Subsection 26 (8).
3. The heading to Part VI.
4. Sections 117 to 122.
5. Subsection 167 (2).
6. Section 170.
7. Subsection 175 (9).

**(2) The definition of “Commissioner” in subsection 1 (1) of the Act is repealed.**

**(3) Subsection 1 (1) of the Act is amended by adding the following definition:**

“Tribunal” means the Mining and Lands Tribunal continued under the *Ministry of Natural Resources Act*; (“Tribunal”)

**(4) Subsection 26 (8) of the Act is repealed and the following substituted:**

#### **Order pending hearing**

(8) Pending the holding of a hearing by the Tribunal or a recorder on any matter under this section, the Tribunal or the recorder, as the case may be, may order that any mining claim of the licensee or holder whose conduct is in question shall not, before the conclusion of the hearing and final disposition of the matter, be transferred to any other person.

**(5) The English version of subsection 54 (2) of the Act is amended by striking out “he or she” and substituting “it”.**

**(6) The English version of section 68 of the Act is amended by striking out “he or she” and substituting “it”.**

**(7) The English version of subsection 75 (3) of the Act is amended by striking out “him or her” and substituting “him, her or it”.**

- (8) The English version of subsection 80 (1) of the Act is amended by striking out “in his or her opinion” and substituting “in the opinion of the Tribunal or the recorder”.
- (9) The English version of subsection 81 (9) of the Act is amended,
- (a) by striking out “who shall” and substituting “and the Tribunal shall”; and
  - (b) by striking out “his or her recommendations” at the end and substituting “its recommendations”.
- (10) The heading to Part VI of the Act is amended by striking out “Mining and Lands Commissioner” and substituting “Mining and Lands Tribunal”.
- (11) The English version of subsection 105 (2) of the Act is amended by,
- (a) striking out “as he or she considers” and substituting “as it considers”; and
  - (b) striking out “with his or her decision” at the end and substituting “with its decision”.
- (12) The English version of section 108 of the Act is amended by,
- (a) striking out “him or her” and substituting “the Tribunal”; and
  - (b) striking out “his or her discretion” at the end and substituting “the Tribunal’s discretion”.
- (13) The English version of subsection 112 (5) of the Act is amended by striking out “as he or she considers just” at the end and substituting “as it considers just”.
- (14) The English version of clause 113 (b) of the Act is amended by striking out “his or her jurisdiction” and substituting “its jurisdiction”.
- (15) The English version of subsection 114 (3) of the Act is amended by striking out “as he or she considers” and substituting “as it considers”.
- (16) The English version of subsection 115 (1) of the Act is amended by striking out “before him” and substituting “before it”.
- (17) The English version of clauses 116 (1) (c), (d) and (e) of the Act is amended by striking out “as he or she considers proper” wherever it appears and substituting in each case “as it considers proper”.
- (18) Sections 117 to 122 of the Act are repealed and the following substituted:

#### **Decision of Tribunal**

**117** Despite the *Statutory Powers Procedure Act*, the Tribunal may hear and dispose of any application not involving the final determination of the matter or proceeding, either on or without notice, at any place it considers convenient, and the Tribunal’s decision upon any such application is final and is not subject to appeal but, where the Tribunal makes its decision without notice, it may later reconsider and amend such decision.

#### **Expert assistance**

**118** The Tribunal may obtain the assistance of engineers, surveyors or other scientific persons who may, under the Tribunal’s order, view and examine the property in question, and in giving a decision the Tribunal may give such weight to their opinion or report as it considers proper.

#### **Tribunal may call for evidence and view property**

**119** (1) The Tribunal, in addition to hearing the evidence adduced by the parties, may require and receive such other evidence as it considers proper, and may view and examine the property in question and give a decision upon such evidence or view and examination, or may appoint a person to make an inspection of the property, and may receive as evidence and act upon the report of the person so appointed.

#### **Statement of view or special knowledge**

(2) Where the Tribunal proceeds partly on a view or on any special knowledge or skill possessed by the Tribunal itself, the Tribunal shall put in writing a statement of the same sufficiently full to enable a judgment to be formed of the weight that should be given thereto.

#### **View only**

(3) Where the parties consent in writing, the Tribunal may proceed wholly upon a view, and in such case its decision is final and is not subject to appeal.

#### **Disclosure of evidence to parties**

**120** Where the Tribunal receives any opinion, report or evidence under section 118 or 119 in a proceeding before the Tribunal, the opinion, report or evidence shall be disclosed to the parties to the proceeding who, if they so request, shall be afforded an opportunity of cross-examining the person expressing the opinion, making the report or giving the evidence.

### Decision on the merits

121 The Tribunal shall give a decision upon the real merits and substantial justice of the case.

### Security for costs

122 Where the Tribunal considers the matter or proceeding vexatious or where it is brought by a person residing out of Ontario, the Tribunal may order that such security for costs as it considers proper be given and that in default of such security being given within the time limited or in default of speedy prosecution the matter or proceeding be dismissed.

(19) The English version of section 126 of the Act is amended by striking out “in his or her discretion” and substituting “in its discretion”.

(20) The English version of clause 164 (1) (e) of the Act is amended by striking out “of his or her duty” at the end and substituting “of their duty”.

(21) The English version of clause 164 (1) (f) of the Act is amended by striking out “appointed by him or her” and substituting “appointed by the Tribunal”.

(22) The English version of subsection 167 (2) of the Act is amended by striking out “a Director’s, Commissioner’s or Minister’s order” and substituting “an order of the Director, Tribunal or Minister”.

(23) Section 170 of the Act is amended by striking out “or before the Commissioner”.

(24) The English version of subsection 171 (4) of the Act is amended by striking out “as he or she deems proper” at the end and substituting “as it deems proper”.

(25) Subsection 175 (9) of the Act is amended by striking out “certified to be a true copy under the hand and seal of the Commissioner” and substituting “certified to be a true copy by the Tribunal”.

(26) The English version of section 178 of the Act is amended by striking out “his or her decision” and substituting “the Tribunal’s decision”.

(27) The English version of subsection 181 (2) of the Act is amended by striking out “as he or she requires” and substituting “as the Tribunal requires”.

(28) The English version of subsection 181 (4) of the Act is amended by striking out “he or she” wherever it appears and substituting in each case “it”.

(29) The English version of subsection 181 (5) of the Act is amended by striking out “he or she” and substituting “the Tribunal”.

(30) The English version of subsection 196 (1) of the Act is amended by striking out “as he or she requires” and substituting “as the Tribunal requires”.

(31) The English version of subsection 196 (4) of the Act is amended by striking out “he or she” wherever it appears and substituting in each case “it”.

(32) The English version of subsection 196 (5) of the Act is amended by striking out “he or she” and substituting “the Tribunal”.

*Mining Act* (as it may be amended by Bill 39 - *Aggregate Resources and Mining Modernization Act, 2016*)

8 (1) This section applies only if Bill 39 (*Aggregate Resources and Mining Modernization Act, 2016*, introduced on October 6, 2016) receives Royal Assent.

(2) Subsection (3) applies with respect to a provision of Bill 39 that adds a new provision to the *Mining Act* or re-enacts a provision of the *Mining Act* if the new or re-enacted provision of the *Mining Act* contains a reference to “Commissioner”.

(3) On the later of the day this subsection comes into force and the day a provision of Bill 39 referred to in subsection (2) comes into force, the provision of the *Mining Act* that is enacted or re-enacted by the provision of Bill 39 is further amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.

(4) On the later of the day this subsection comes into force and the day section 21 of Schedule 2 to Bill 39 comes into force, the English version of subsection 38.2 (10) of the *Mining Act*, as enacted by section 21 of Schedule 2 to Bill 39, is amended by striking out “who may” and substituting “and the Tribunal may”.

(5) On the later of the day this subsection comes into force and the day subsection 55 (1) of Schedule 2 to Bill 39 comes into force, the English version of subsection 80 (1) of the *Mining Act*, as re-enacted by subsection 55 (1) of Schedule 2 to Bill 39, is amended by striking out “in his or her opinion” and substituting “in the opinion of the Tribunal or the recorder”.

(6) On the later of the day this subsection comes into force and the day subsection 57 (1) of Schedule 2 to Bill 39 comes into force, the English version of subsection 81 (2.1) of the *Mining Act*, as re-enacted by subsection 57 (1) of Schedule 2 to Bill 39, is amended by striking out “who shall” and substituting “and the Tribunal shall”.

**(7) References in subsections (4), (5) and (6) to a provision of Bill 39 are references to the provision as it was numbered in the first reading version of the Bill.**

***Oil, Gas and Salt Resources Act***

**9 (1) The definition of “Commissioner” in subsection 1 (1) of the *Oil, Gas and Salt Resources Act* is repealed.**

**(2) Subsection 1 (1) of the Act is amended by adding the following definition:**

“Tribunal” means the Mining and Lands Tribunal continued under the *Ministry of Natural Resources Act*; (“Tribunal”)

**(3) Subsection 1 (3) of the Act is amended by striking out “The Commissioner” in the portion before paragraph 1 and substituting “The Tribunal”.**

**(4) Section 8 of the Act is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

**(5) Subsections 10.1 (2) and (3) of the Act are amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

**(6) Section 13 of the Act is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

**(7) Clause 14 (a) of the Act is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

**(8) Section 15 of the Act is amended by striking out “Commissioner” wherever it appears and substituting in each case “Tribunal”.**

**(9) Clause 19 (1) (a) of the Act is amended by striking out “Commissioner” at the end and substituting “Tribunal”.**

**COMMENCEMENT**

**Commencement**

**10 This Schedule comes into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 18  
MINISTRY OF REVENUE ACT**

**1 (1) Subsection 11.1 (1) of the *Ministry of Revenue Act* is amended by adding “and sections 11.1.1 to 11.1.4” at the end of the portion before the definition of “audit services”.**

**(2) Subsection 11.1 (1) of the Act is amended by adding the following definitions:**

“amount owing” means any amount, including any payment, fine, fee, interest, monetary penalty, debt, cost or charge, that may be collected in connection with the provision of collection services; (“somme due”)

“debtor” means the person who is liable to pay an amount owing. (“débiteur”)

**(3) Section 11.1 of the Act is amended by adding the following subsections:**

**Powers, duties and functions re liens, garnishments, warrants**

(5.1) For the purpose of providing collection services under this section with respect to amounts owing by debtors, the Minister may be authorized by regulation to exercise some or all of the powers or perform some or all of the duties and functions set out in,

- (a) section 11.1.1 with respect to the imposition of liens or charges against debtors’ property;
- (b) section 11.1.2 with respect to the garnishment of payments that may be made to debtors; and
- (c) section 11.1.4 with respect to the issuing of warrants of seizure and sale in respect of debtors’ property.

**Same, application of regulation**

(5.2) A regulation under subsection (5.1) may authorize the Minister to do the things mentioned in that subsection with respect to the collection of amounts that became amounts owing before the day subsection 1 (3) of Schedule 18 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* came into force.

**2 The Act is amended by adding the following sections:**

**Powers with respect to liens and charges**

**11.1.1** (1) If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the imposition of liens and charges against a debtor’s property.

**Lien on real property**

(2) An amount owing for which the Minister is providing collection services is, on registration by the Minister in the proper land registry office of a notice claiming a lien and charge conferred by this section, a lien and charge on any interest the debtor has in the real property described in the notice.

**Lien on personal property**

(3) An amount owing for which the Minister is providing collection services is, on registration by the Minister with the registrar under the *Personal Property Security Act* of a notice claiming a lien and charge under this section, a lien and charge on any interest in personal property in Ontario owned or held at the time of registration or acquired afterwards by the debtor.

**Amounts included and priority**

(4) The lien and charge conferred by subsection (2) or (3) is in respect of all amounts owing by the debtor for which the Minister is providing collection services at the time of registration of the notice or any renewal of it and all amounts owing for which the debtor afterwards becomes liable while the notice remains registered and, on registration of a notice of lien and charge, the lien and charge has priority over,

- (a) any perfected security interest registered after the notice is registered;
- (b) any security interest perfected by possession after the notice is registered; and
- (c) any encumbrance or other claim that is registered against or that otherwise arises and affects the debtor’s property after the notice is registered.

**Exception, lien on personal property**

(5) For the purposes of subsection (4), a notice of lien and charge under subsection (3) does not have priority over a perfected purchase money security interest in collateral or its proceeds and is deemed to be a security interest perfected by registration for the purpose of the priority rules under section 30 of the *Personal Property Security Act*.

**Lien on personal property effective**

(6) A notice of lien and charge under subsection (3) is effective from the time assigned to its registration and expires on the fifth anniversary of its registration unless a renewal notice of lien and charge is registered under this section before the end of the five-year period, in which case the lien and charge remains in effect for a further five-year period from the date the renewal notice is registered.

**Same**

(7) If an amount owing remains outstanding at the end of the period, or its renewal, referred to in subsection (6), the Minister may register a renewal notice of lien and charge; the lien and charge remains in effect until the amount is fully paid, and is deemed to have been continuously registered since the initial notice of lien and charge was registered under subsection (6).

**Where debtor not registered owner**

- (8) If a debtor has an interest in real property but is not shown as its registered owner in the proper land registry office,
- (a) the notice to be registered under subsection (2) shall recite the debtor's interest in the real property; and
  - (b) a copy of the notice shall be sent to the registered owner at the owner's address to which the latest notice of assessment under the *Assessment Act* has been sent.

**Secured party**

- (9) In addition to any other rights and remedies, if amounts owing remain outstanding, the Minister has, in respect of a lien and charge under subsection (3),
- (a) all the rights, remedies and duties of a secured party under sections 17, 59, 61, 62, 63 and 64, subsections 65 (4), (5), (6) and (7) and section 66 of the *Personal Property Security Act*;
  - (b) a security interest in the collateral for the purpose of clause 63 (4) (c) of that Act; and
  - (c) a security interest in the personal property for the purposes of sections 15 and 16 of the *Repair and Storage Liens Act*, if it is an article as defined in that Act.

**Registration of documents**

(10) A notice of lien and charge under subsection (3) or any renewal of it shall be in the form of a financing statement or a financing change statement as prescribed under the *Personal Property Security Act* and may be registered in the registration system established under that Act.

**Errors in documents**

(11) A notice of lien and charge or any renewal thereof is not invalidated nor is its effect impaired by reason only of an error or omission in the notice or in its execution or registration, unless a reasonable person is likely to be materially misled by the error or omission.

**Definition**

(12) In this section,

“real property” includes fixtures and any interest of a debtor as lessee of real property.

**Powers with respect to garnishment**

**11.1.2** (1) If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the garnishment of payments to debtors.

**Garnishment**

(2) If the Minister knows or suspects that a third party owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, the Minister may, by registered letter or by letter served personally, require the third party to promptly pay to the Minister, in whole or in part, any money that is otherwise payable by the third party to the debtor during the 365 days after the third party receives the letter.

**Continuing effect of requisition**

- (3) If, under this section, the Minister has required a third party to pay to the Minister money otherwise payable to a debtor as interest, rent, remuneration, a dividend, an annuity payment or other periodic payment,
- (a) the requirement shall apply to all such periodic payments to be made by the third party to the debtor after the date of receipt of the Minister's letter until the debtor's liability is satisfied; and
  - (b) the payments required to be made to the Minister shall be the full amount of each payment or such lesser amount as the Minister may designate in the Minister's letter.

**Receipt**

(4) The receipt of the Minister for money paid as required under this section is a good and sufficient discharge of the third party's original liability to the extent of the payment.

**Liability of third party**

(5) Every third party who has discharged any liability to a debtor without complying with a Minister's letter under this section is liable to pay Her Majesty in right of Ontario an amount equal to the lesser of,

- (a) the liability discharged to the debtor; or
- (b) the amount that the third party was required under this section to pay to the Minister.

**Service of garnishee**

(6) If a third party who owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, carries on business under a name or style other than the third party's own name, the letter under this section from the Minister to the third party may be addressed using the name or style under which the third party carries on business and, in the case of personal service, the letter is deemed to have been validly served if it is left with an adult employed at the addressee's place of business.

**Same, partnership**

(7) If a person who owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, carries on business as a partner of a partnership, the letter under this section from the Minister to the partner may be addressed to the partnership name and, in the case of personal service, the letter is deemed to have been validly served if it is served on a partner or left with an adult employed at the partnership's place of business.

**Application of *Wages Act***

(8) This section is subject to the *Wages Act*.

**Failure to remit**

(9) If a person or entity, without reasonable excuse, has failed to remit money to the Minister as required under this section, the Minister may apply to the Superior Court of Justice for an order directing such person to remit the money.

**Definition, "third party"**

(10) In this section,

"third party" means a person or an entity other than the debtor.

**Remedies for recovery of amounts owing**

**11.1.3** The use of any of the remedies provided by sections 11.1.1 and 11.1.2 does not bar or affect any of the other remedies provided in those sections, and the remedies provided by this Act for the collection of amounts owing are in addition to any other remedies existing by law, and no action or other proceeding taken in any way prejudices, limits or affects any lien, charge or priority existing under this Act or otherwise.

**Powers with respect to warrants of seizure and sale**

**11.1.4** (1) If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the issuing of warrants of seizure and sale in respect of debtors' property.

**Issuing of warrant**

(2) The Minister may issue a warrant of seizure and sale, directed to the sheriff for an area in which any property of a debtor is located or situate, to enforce payment of an amount owing by a debtor and the costs, expenses and poundage of the sheriff.

**Effect**

(3) A warrant issued under this section has the same force and effect as a writ of execution issued by the Superior Court of Justice.

**Application of subrule 60.07 (2), Rules of Civil Procedure**

(4) Subrule 60.07 (2) of the Rules of Civil Procedure does not apply in respect of a warrant issued by the Minister under this section.

**3 Section 13 of the Act is amended by adding the following clause:**

- (i.1) for the purpose of subsection 11.1 (5.1), prescribing the powers, functions and duties that may be exercised or performed by the Minister in connection with the collection services provided by the Minister under section 11.1;

**Commencement**

**4 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 19  
MUNICIPAL ACT, 2001**

**1 Section 1 of the *Municipal Act, 2001* is amended by adding the following subsections:**

**Taxes of a municipality**

(6) In this Act, except in Part IX.1 (Optional Tax on Vacant Residential Units), a reference to a tax of a municipality or any other expression meaning a tax of a municipality does not include a tax imposed under Part IX.1, unless the context requires otherwise.

**Same**

(7) In this Act, except in Part XII.1 (Power to Impose Transient Accommodation Tax), a reference to a tax of a municipality or any other expression meaning a tax of a municipality does not include a transient accommodation tax imposed under Part XII.1, unless the context requires otherwise.

**2 Paragraph 2 of subsection 23.3 (1) of the Act is amended by striking out “Parts VIII, IX and X” at the end and substituting “section 400.1 and Parts VIII, IX, IX.1 and X”.**

**3 (1) Paragraph 1 of subsection 313 (1) of the Act is amended by striking out “prescribed percentages” and substituting “percentages prescribed by, or determined in accordance with, the regulations”.**

**(2) Paragraphs 2 to 5 of subsection 313 (1) of the Act are amended by striking out “percentage as may be prescribed” wherever it appears and substituting in each case “percentage prescribed by, or determined in accordance with, the regulations”.**

**(3) Subsection 313 (1.2) of the Act is repealed and the following substituted:**

**Same**

(1.2) Despite subsection (1), a municipality, other than a lower-tier municipality, may pass a by-law providing for the application of a percentage within a range prescribed by, or determined in accordance with, the regulations instead of the percentage described in paragraph 1, 2, 3, 4 or 5 of subsection (1), as the case may be.

**Same**

(1.2.1) If the Minister of Finance prescribes a range or a manner of determining a range of percentages with respect to a subclass described in paragraph 1 of subsection (1), but does not prescribe a percentage or manner of determining a percentage for the subclass for the purposes of paragraph 1 of subsection (1), and a municipality does not pass a by-law described in subsection (1.2) with respect to the subclass, the tax rate that would otherwise be levied for municipal purposes for the subclass shall be reduced by the highest percentage in the range prescribed by, or determined in accordance with, the regulation.

**(4) Subsection 313 (1.3) of the Act is amended by striking out “paragraph 2, 3, 4 or 5” and substituting “paragraph 1, 2, 3, 4 or 5”.**

**(5) Clauses 313 (2) (a) and (b) of the Act are repealed and the following substituted:**

- (a) prescribing percentages or the manner of determining percentages for the purposes of subsection (1);
- (b) prescribing ranges of percentages or the manner of determining ranges of percentages for the purposes of subsection (1.2);

**(6) Subsection 313 (3) of the Act is repealed.**

**4 The Act is amended by adding the following section:**

**Further prescribed subclass tax reductions**

**313.1** (1) Subject to subsection (2), the tax rate that would be levied for municipal purposes for a subclass prescribed under subsection 8 (1.1) of the *Assessment Act* because of the class to which the subclass belongs shall be reduced by either,

- (a) the percentage prescribed by, or determined in accordance with, the regulations; or
- (b) if the regulations prescribe a range of percentages, and a municipality, other than a lower-tier municipality, passes a by-law providing for the application in the municipality of a percentage within the range, the percentage set out in the by-law.

**Same**

(2) A municipality, other than a lower-tier municipality may, if authorized by the regulations, pass a by-law providing that subsection (1) does not apply to a specified tax rate for a subclass.

**Regulations**

(3) The Minister of Finance may make regulations,



- (a) prescribing percentages, ranges of percentages or the manner of determining percentages or ranges for the purposes of subsection (1); and
- (b) authorizing a municipality to pass a by-law referred to in subsection (2).

**5 The Act is amended by adding the following Part:**

**PART IX.1  
OPTIONAL TAX ON VACANT RESIDENTIAL UNITS**

**Designated municipality**

**338.1** The Minister of Finance may, by regulation, designate municipalities to which this Part applies.

**Power to impose tax, vacant residential units**

**338.2** (1) In addition to taxes imposed under Part VIII, a designated municipality may, by by-law passed in the year to which it relates, impose a tax in the municipality on the assessed value, as determined under the *Assessment Act*, of vacant units that are classified in the residential property class and that are taxable under that Act for municipal purposes.

**Requirements for by-law**

- (2) A by-law described in subsection (1) must satisfy the following criteria:
  - 1. It must state the tax rate.
  - 2. It must state the conditions of vacancy that, if met, make a unit subject to the tax.

**Other contents of by-law**

- (3) A by-law described in subsection (1) may provide for such matters as the council of the municipality considers appropriate, including,
  - (a) exemptions from the tax;
  - (b) rebates of tax;
  - (c) audit and inspection powers; and
  - (d) except as otherwise provided for in the regulations, the establishment and use of dispute resolution mechanisms.

**Regulations re: power to impose tax**

- 338.3** (1) The Minister of Finance may make regulations prescribing such matters as the Minister considers necessary or desirable in relation to this Part, including,
  - (a) designating municipalities to which this Part applies;
  - (b) prescribing conditions and limits with respect to the imposition of a tax under a by-law made under this Part;
  - (c) prescribing persons and entities who are not subject to a tax imposed under this Part;
  - (d) defining “vacant unit” for the purposes of this Part;
  - (e) governing the collection of a tax imposed under this Part;
  - (f) prescribing provisions of this Act that apply or do not apply for the purposes of this Part and providing for such modifications to those provisions as the Minister considers appropriate;
  - (g) governing the manner for apportioning an assessment that is attributable to vacant units;
  - (h) governing dispute resolution.

**Same**

- (2) On the recommendation of the Minister of Finance, the Lieutenant Governor in Council may make regulations defining any word or expression used in this Part.

**Retroactive**

- (3) A regulation under this section may be retroactive to a date not earlier than January 1 of the year in which the regulation is made.

**Conflicts**

- (4) In the event of a conflict between a regulation made under this section and a provision of any Act or regulation, the regulation made under this section prevails.

**Effect re: Part VIII**

**338.4** This Part does not limit the authority of a municipality under Part VIII (Municipal Taxation).

**6 The Act is amended by adding the following section to Part X:**

**Non-application re certain taxes**

**338.5** This Part does not apply with respect to a tax imposed under Part XII.1 (Power to Impose Transient Accommodation Tax).

**7 (1) Subsection 357 (1.1) of the Act is amended by striking out “land that is eligible property under section 364” at the end and substituting “prescribed land”.**

**(2) Section 357 of the Act is amended by adding the following subsection:**

**Regulations**

(1.2) The Minister of Finance may make regulations prescribing land for the purposes of subsection (1.1).

**8 (1) Subsection 364 (1) of the Act is amended by adding “Except as prescribed” at the beginning.**

**(2) Paragraphs 2 and 3 of subsection 364 (2) of the Act are amended by striking out “percentage as may be prescribed” wherever it appears and substituting in each case “percentage prescribed by or determined in accordance with the regulations”.**

**(3) Paragraph 3.1 of subsection 364 (2) of the Act is amended by striking out “percentage prescribed in the regulations” and substituting “percentage prescribed by or determined in accordance with the regulations”.**

**(4) Subsection 364 (12) of the Act is amended by adding the following clause:**

(0.a) prescribing local municipalities that are not required to have a program to provide tax rebates for the purposes of subsection (1);

**(5) Clause 364 (12) (a.1) of the Act is repealed and the following substituted:**

(a.1) prescribing percentages or the manner of determining percentages for the purposes of paragraphs 2, 3 and 3.1 of subsection (2);

**9 Subclause (b) (ii) of the definition of “eligible heritage property” in subsection 365.2 (2) of the Act is amended by striking out “Ontario Heritage Foundation” and substituting “Ontario Heritage Trust”.**

**10 The Act is amended by adding the following section to Part XI:**

**Non-application re certain taxes**

**370.2** This Part does not apply with respect to a tax imposed under Part XII.1 (Power to Impose Transient Accommodation Tax).

**11 The Act is amended by adding the following Part:**

**PART XII.1  
POWER TO IMPOSE TRANSIENT ACCOMODATION TAX**

**Power to impose transient accommodation tax**

**400.1** (1) A local municipality may, by by-law, impose a tax in respect of the purchase of transient accommodation in the municipality in accordance with this Part if the tax is a direct tax.

**Requirements for by-law**

(2) A by-law described in subsection (1) must satisfy the following criteria:

1. It must state the subject of the tax to be imposed.
2. It must state the tax rate or the amount of tax payable.
3. It must state the manner in which the tax is to be collected, including the designation of any persons or entities who are authorized to collect the tax as agents for the municipality and any collection obligations of persons or entities who are required to collect the tax under subsection (4).

**Other contents of by-law**

(3) A by-law described in subsection (1) may provide for,

- (a) exemptions from the tax;
- (b) rebates of tax;
- (c) penalties for failing to comply with the by-law;
- (d) interest on outstanding taxes or penalties;
- (e) the assessment of outstanding tax, penalties or interest;

- (f) audit and inspection powers;
- (g) the establishment and use of dispute resolution mechanisms;
- (h) the establishment and use of such enforcement measures as the council of the municipality considers appropriate if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due, including measures such as garnishment, the seizure and sale of property and the creation and registration of liens;
- (i) such other matters as the council of the municipality considers appropriate.

**By-law may require persons or entities to collect tax**

(4) Subject to subsection (5), a by-law described in subsection (1) may require certain persons or entities to collect the tax as agents for the municipality.

**Exception**

(5) The by-law shall not require the collection of the tax, as an agent for the municipality, by the Crown, any agency of the Crown or any authority, board, commission, corporation, office or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council.

**Persons, etc., not subject to tax**

**400.2** A municipality is not authorized to impose taxes under section 400.1 on any of the following:

1. The Crown, every agency of the Crown in right of Ontario and every authority, board, commission, corporation, office or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council.
2. Every board as defined in subsection 1 (1) of the *Education Act*.
3. Every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants entitlements from the Crown.
4. Every hospital referred to in the list of hospitals and their grades and classifications maintained by the Minister of Health and Long-Term Care under the *Public Hospitals Act* and every private hospital operated under the authority of a licence issued under the *Private Hospitals Act*.
5. Every long-term care home as defined in subsection 2 (1) of the *Long-Term Care Homes Act, 2007*.
6. Such other persons and entities as may be prescribed.

**Effect re Part VIII**

**400.3** This Part does not limit the authority of a municipality under Part VIII (Municipal Taxation).

**Enforcement measures**

**400.4** (1) The use of one or more enforcement measures established by a by-law under section 400.1 does not prevent a municipality from using any other remedy available in law to enforce the payment of amounts owing under this Part.

**Priority of outstanding amounts**

(2) A by-law under section 400.1 cannot provide that outstanding taxes, interest or penalties have priority lien status for the purposes of subsections 1 (2.1), (2.2) and (3) and cannot provide that such taxes, interest or penalties have a higher priority than they would otherwise have in law in relation to other claims, liens or encumbrances.

**Enforcement by court**

(3) If any tax, penalty or interest imposed pursuant to a by-law under this Part remains unpaid after it is due, the municipality may bring an action for the recovery of those amounts in any court in which a debt or money demand of a similar amount may be collected.

**Limitation period**

(4) An action under subsection (3) shall not be commenced against any person after the fourth anniversary of the day on which those amounts first became due and payable to the municipality unless, within that four-year period, the municipality makes a written demand for payment of those amounts by the person, in which case the action may be commenced at any time before the sixth anniversary of the day on which those amounts first became due and payable to the municipality.

**Agreements re tax collection, etc.**

**400.5** A municipality may enter into agreements with another person or entity, including the Crown, providing for the collection of taxes imposed under section 400.1 and the administration and enforcement of the by-law imposing the taxes and

the agreement may authorize the person or entity to collect taxes and administer and enforce the by-law on the municipality's behalf.

**Regulations re power to impose taxes**

**400.6** On the recommendation of the Minister of Finance, the Lieutenant Governor in Council may make regulations providing for any matters which, in the opinion of the Lieutenant Governor in Council, are necessary or desirable for the purposes of this Part, including,

- (a) prescribing conditions and limits with respect to the imposition of a tax under a by-law made under subsection 400.1 (1);
- (b) governing the collection of a tax imposed under this Part;
- (c) prescribing, for the purposes of paragraph 6 of section 400.2, persons and entities who are not subject to a tax imposed under section 400.1;
- (d) defining any word or expression used in this Part;
- (e) governing the sharing of revenue from a tax on transient accommodation between the municipality that imposes the tax and one or more non-profit entities for the exclusive purpose of the non-profit entity in promoting tourism in Ontario or in the municipality.

**12 Subsection 451.1 (1) of the Act is amended by striking out “under sections 9, 10 and 11 or Part IV or providing” and substituting “under sections 9, 10 and 11, Part IV or IX.1 or section 400.1 or providing”.**

**Commencement**

**13 (1) Subject to subsection (2), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Sections 1, 2, 5, 6, 10, 11 and 12 come into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 20  
MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

**1 The *Municipal Freedom of Information and Protection of Privacy Act* is amended by adding the following section:**

**Relations with Aboriginal communities**

**9.1** (1) A head may refuse to disclose a record where the disclosure could reasonably be expected to,

- (a) prejudice the conduct of relations between an Aboriginal community and the Government of Ontario or an institution;  
or
- (b) reveal information received in confidence from an Aboriginal community by an institution.

**Definitions**

(2) In this section,

“Aboriginal community” means,

- (a) a band within the meaning of the *Indian Act* (Canada),
- (b) an Aboriginal organization or community that is negotiating or has negotiated with the Government of Canada or the Government of Ontario on matters relating to,
  - (i) Aboriginal or treaty rights under section 35 of the *Constitution Act, 1982*, or
  - (ii) a treaty, land claim or self-government agreement, and
- (c) any other Aboriginal organization or community prescribed by the regulations; (“communauté autochtone”)

“institution” includes an institution as defined in section 2 of the *Freedom of Information and Protection of Privacy Act*. (“institution”)

**2 The French version of subsection 10 (1) of the Act is amended by striking out “ou qui ont trait aux relations de travail, dont le caractère confidentiel est implicite ou explicite” in the portion before clause (a) and substituting “ou ayant trait aux relations de travail, fournis à titre confidentiel implicitement ou explicitement”.**

**3 Section 16 of the Act is amended by adding “9.1” after “9”.**

**4 Clause 38 (a) of the Act is amended by adding “9.1” after “9”.**

**5 Subsection 47 (1) of the Act is amended by adding the following clause:**

(0.a.1) prescribing Aboriginal organizations and communities for the purposes of clause (c) of the definition of “Aboriginal community” in subsection 9.1 (2);

**Commencement**

**6 (1) Subject to subsection (2), this Schedule comes into force on the day *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Sections 1, 3, 4 and 5 come into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 21**  
**MUNICIPAL PROPERTY ASSESSMENT CORPORATION ACT, 1997**

**1 (1) Subsection 3 (2) of the *Municipal Property Assessment Corporation Act, 1997* is repealed and the following substituted:**

**Composition**

(2) The board of directors shall be appointed by the Minister and is composed of the following individuals:

1. Seven individuals who are current or former elected officials of a municipality or current or former officers or employees of a municipality (“municipal representatives”).
2. Four individuals who represent the interests of property taxpayers (“taxpayer representatives”).
3. Two individuals who represent the interests of the Province (“provincial representatives”).

**(2) Subsection 3 (3) of the Act is amended by striking out “elected official” and substituting “current or former elected official”.**

**(3) Subsection 3 (3.2) of the Act is repealed and the following substituted:**

**Same**

(3.2) The list must contain the names of individuals who are current or former elected officials of a municipality and may contain the names of individuals who are current or former officers or employees of a municipality.

**(4) Subsection 3 (3.4) of the Act is repealed.**

**(5) Subsection 3 (8) of the Act is amended by striking out “elected officials” and substituting “current or former elected officials”.**

**(6) Section 3 of the Act is amended by adding the following subsection:**

**Transition**

(17) Despite subsection (2), every individual who was a member of the board on the day before the *Stronger, Healthier Ontario Act (Budget Measures), 2017* received Royal Assent may continue to serve on the board at pleasure for the rest of his or her term of office even if the maximum number of municipal and taxpayer representatives set out in paragraphs 1 and 2 of subsection (2) is exceeded.

**Commencement**

**2 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 22  
NURSING ACT, 1991**

**1 Section 4 of the *Nursing Act, 1991* is amended by striking out “other than a member described in section 5.1” in the portion before paragraph 1 and substituting “who is a registered practical nurse”.**

**2 (1) The Act is amended by adding the following section:**

**Authorized acts by certain registered nurses**

**4.1** In the course of engaging in the practice of nursing, a member who is a registered nurse, other than a member described in section 5.1, is authorized, subject to the terms, conditions and limitations imposed on his or her certificate of registration, to perform the following:

1. Communicating to a patient or to his or her representative a diagnosis made by the member where the purpose of that communication is for prescribing a drug as authorized under paragraph 5.
2. Performing a prescribed procedure below the dermis or a mucous membrane.
3. Administering a substance by injection or inhalation.
4. Putting an instrument, hand or finger,
  - i. beyond the external ear canal,
  - ii. beyond the point in the nasal passages where they normally narrow,
  - iii. beyond the larynx,
  - iv. beyond the opening of the urethra,
  - v. beyond the labia majora,
  - vi. beyond the anal verge, or
  - vii. into an artificial opening into the body.
5. Prescribing drugs designated in the regulations.
6. Dispensing a drug.

**(2) Section 4.1 of the Act, as enacted by subsection (1), is amended by adding the following paragraph:**

7. Treating, by means of psychotherapy technique, delivered through a therapeutic relationship, an individual’s serious disorder of thought, cognition, mood, emotional regulation, perception or memory that may seriously impair the individual’s judgement, insight, behaviour, communication or social functioning.

**3 Subsection 5 (1) of the Act is amended by striking out “section 4” in the portion before clause (a) and substituting “section 4 or 4.1”.**

**4 Paragraph 3 of subsection 5.1 (1) of the French version of the Act is amended by striking out “la main ou le doigt” in the portion before subparagraph i and substituting “une main ou un doigt”.**

**5 (1) Clause 14 (a) of the Act is repealed and the following substituted:**

(a) prescribing procedures for the purpose of paragraph 1 of section 4 and paragraph 2 of section 4.1;

(a.1) designating drugs that may be prescribed under paragraph 5 of section 4.1;

**(2) Section 14 of the Act is amended by adding the following subsections:**

**Individual drugs or categories**

(2) A regulation made under clause (1) (a.1) may specify or designate individual drugs or categories of drugs.

**Incorporation by reference**

(3) A regulation made under clause (1) (a.1) may adopt, by reference, in whole or in part, and with such changes as are considered necessary, one or more documents setting out a list of individual drugs or a list of categories of drugs that may be prescribed under paragraph 5 of section 4.1.

**Rolling incorporation**

(4) If a regulation provided for in subsection (3) so provides, a document adopted by reference shall be a reference to it as amended from time to time after the making of the regulation.

**Must be made by expert committee**

(5) A document adopted by reference under subsection (3) may only be a document created or approved by an expert committee established under section 43.2 of the *Regulated Health Professions Act, 1991* and no other body.

**Availability**

(6) A document adopted by reference under subsection (3) must be named in the regulation and must be available for public inspection during normal business hours in the office of the College and must be posted on the College's website or available through a hyperlink at the College's website.

**Commencement**

**6 This Schedule comes into force on a day to be named by proclamation of the Lieutenant Governor.**



**SCHEDULE 23  
OIL, GAS AND SALT RESOURCES ACT**

**1 The definition of “well” in subsection 1 (1) of the *Oil, Gas and Salt Resources Act* is amended by striking out clause (b) and substituting the following:**

- (b) the injection, storage and withdrawal of oil, gas, other hydrocarbons or other prescribed substances in an underground geological formation,
- (b.1) a compressed air energy storage project that is prescribed, or any part or portion of such a project as may be prescribed,

**2 Section 6 of the Act is repealed.**

**3 Subsections 11 (1) and (1.1) of the Act are repealed and the following substituted:**

**Permit required for injection project**

(1) No person who is engaged in any of the following projects, activities or undertakings shall use a well to access an area, including an underground geological formation, and inject any substance into the area, unless the person holds a permit to do so:

1. A project to enhance the recovery of oil, gas or formation water.
2. A project to inject, store or withdraw oil, gas or another prescribed substance.
3. A project to dispose of oil field fluid.
4. Any other prescribed project, activity or undertaking.
5. A compressed air energy storage project that is prescribed, or any part or portion of such a project as may be prescribed.

**Prohibition re carbon dioxide**

(1.1) Despite subsection (1), no person engaged in a project, activity or undertaking described in that subsection shall inject carbon dioxide for the purposes of carbon sequestration into an area, including an underground geological formation, and no permit shall be issued under this Act for such a purpose.

**4 Section 13 of the Act is amended by adding the following subsection:**

**Compliance**

(3) The holder of a licence or permit shall comply with any terms, conditions, duties or liabilities to which the licence or permit is subject.

**5 (1) Subsection 17 (1) of the Act is amended by adding the following clauses:**

- (a.1) prescribing substances for the purposes of clause (b) of the definition of “well” in subsection 1 (1);
- (a.2) prescribing substances for the purposes of paragraph 2 of subsection 11 (1);
- (a.3) prescribing projects, activities or undertakings for the purposes of paragraph 4 of subsection 11 (1);
- (a.4) prescribing compressed air energy storage projects, or parts or portions of such projects, for the purposes of clause (b.1) of the definition of “well” in subsection 1 (1) and for the purposes of paragraph 5 of subsection 11 (1);

**(2) Clause 17 (1) (b) of the Act is repealed and the following substituted:**

- (b) prohibiting persons from drilling wells in specified areas and underground geological formations and specifying those areas and formations;

**(3) Clause 17 (1) (c) of the Act is amended by,**

**(a) striking out the portion before paragraph 1 and substituting the following:**

- (c) prohibiting persons from doing one or more of the following in specified areas and underground geological formations and specifying those areas and formations:

**(b) adding the following paragraphs:**

6. Carrying out a project, activity or undertaking that involves a substance prescribed under clause (a.1) or (a.2).
7. Carrying out a project, activity or undertaking that is prescribed under clause (a.3).
8. Carrying out a compressed air energy storage project, or the part or portion of such a project, that is prescribed under clause (a.4);

**(4) Clause 17 (1) (j) of the Act is amended by striking out “abandonment” and substituting “abandonment, decommissioning”.**

**(5) Clause 17 (1) (l) of the Act is repealed and the following substituted:**

(l) governing solution mining activities and the use, abandonment and decommissioning of salt caverns;

**(6) Subsection 17 (1) of the Act is amended by adding the following clause:**

(n) governing compressed air energy storage.

**(7) Subsection 17 (2) of the Act is amended by adding the following clause:**

(0.a) governing applications for a licence or permit;

**(8) The French version of clause 17 (2) (i) of the Act is amended by striking out “la confection” and substituting “la rédaction et le dépôt”.**

**(9) Subsection 17 (2) of the Act is amended by adding the following clause:**

(i.1) requiring and providing for the keeping of records and the making of returns, statements or reports for any prescribed compressed air energy storage project, part or portion of such a project, for any project to inject, store or withdraw oil, gas or another prescribed substance, or for any other prescribed project, activity or undertaking;

**(10) The French version of clause 17 (2) (j) of the Act is amended by striking out “la confection” and substituting “la rédaction et le dépôt”.**

**(11) Subsection 17 (2) of the Act is amended by adding the following clauses:**

(j.1) regulating safety standards and requiring and providing for the keeping of safety records and the making of safety returns, statements or reports for any prescribed compressed air energy storage project, part or portion of such a project, for any project to inject, store or withdraw oil, gas or another prescribed substance, or for any other prescribed project, activity or undertaking;

(j.2) exempting any well, pipeline, structure or equipment from the definition of “work” in subsection 1 (1), and providing that the exemption is subject to such conditions as may be specified by regulation;

(j.3) exempting any person from subsection 10 (1) in respect of a well whose purpose is a purpose mentioned in clause (e) of the definition of “well” in subsection 1 (1), and providing that the exemption is subject to such conditions as may be specified by regulation;

(j.4) exempting any person, area, thing, project, activity or undertaking from subsection 11 (1), and providing that the exemption is subject to such conditions as may be specified by regulation;

(j.5) defining the terms “abandonment”, “compressed air energy storage”, “decommission”, “decommissioned” and “decommissioning” for the purposes of this Act and the regulations;

**6 The Act is amended by adding the following section:**

#### **Protection from personal liability**

**17.2** (1) No action or civil proceeding shall be instituted against an employee or agent of the Crown, or any person designated under subsection 7.0.2 (2), for any act done in good faith in the execution or intended execution of a power or duty under this Act or for any alleged neglect or default in the execution in good faith of such a power or duty.

#### **Crown remains liable**

(2) Despite subsections 5 (2) and (4) of the *Proceedings Against the Crown Act*, subsection (1) does not relieve the Crown of liability in respect of a tort committed by a person mentioned in subsection (1) to which it would otherwise be subject.

**7 Subsection 19 (1) of the Act is amended by adding the following clauses:**

(d.1) cause or permit a project, activity or undertaking involving the injection, storage or withdrawal of a substance prescribed for the purposes of clause (b) of the definition of “well” in subsection 1 (1) or paragraph 2 of subsection 11 (1) to be operated in a manner that results in a hazard to public safety;

(d.2) cause or permit a project, activity or undertaking prescribed for the purposes of paragraph 4 of subsection 11 (1) to be operated in a manner that results in a hazard to public safety;

(d.3) cause or permit a compressed air energy storage project, or part or portion of such a project, that has been prescribed for the purposes of clause (b.1) of the definition of “well” in subsection 1 (1) or paragraph 5 of subsection 11 (1) to be operated in a manner that results in a hazard to public safety;

**8 Section 20 of the Act is repealed.**

**Commencement**

**9 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 24  
ONTARIO DRUG BENEFIT ACT**

**1 (1) Subsection 6 (1) of the *Ontario Drug Benefit Act* is amended by striking out the portion before paragraph 1 and substituting the following:**

**Amount executive officer to pay**

(1) The amount the executive officer shall pay under subsection 5 (1) in respect of a listed drug product is the amount calculated by adding the amounts determined under paragraphs 1, 2 and 3, subtracting from that total the maximum co-payment that may be charged in respect of the supplying of a listed drug product for an eligible person, as provided for in the regulations, and by further subtracting from that amount any additional amount determined by the executive officer in accordance with the regulations:

**(2) Subsection 6 (1) of the Act, as amended by subsection (1), is amended by striking out the portion before paragraph 1 and substituting the following:**

**Amount executive officer to pay**

(1) The amount the executive officer shall pay under subsection 5 (1) in respect of a listed drug product is the amount calculated by adding the amounts determined under paragraphs 1, 2 and 3 and subtracting from that total the maximum co-payment that may be charged in respect of the supplying of a listed drug product for an eligible person, as provided for in the regulations:

**2 (1) Subsection 18 (1) of the Act is amended by adding the following clause:**

(g.3) governing the manner in which the executive officer determines any additional amount to be subtracted under subsection 6 (1);

**(1.1) Clause 18 (1) (g.3) of the Act, as enacted by subsection (1), is repealed.**

**(2) Subsection 18 (8) of the Act is amended by adding “(g.3)” after “(g.1)” in the portion before clause (a).**

**(3) Subsection 18 (8) of the Act, as amended by subsection (2), is amended by striking out “(g.3)” in the portion before clause (a).**

**Commencement**

~~**3 This Schedule comes into force on a day to be named by proclamation of the Lieutenant Governor.**~~

**Commencement**

**3. (1) Subject to subsection (2), this Schedule comes into force on September 1, 2017.**

**(2) Subsections 1 (2), 2 (1.1) and 2 (3) come into force on September 1, 2019.**

**SCHEDULE 25**  
**ONTARIO INFRASTRUCTURE AND LANDS CORPORATION ACT, 2011**

**1 (1) Paragraph 1 of subsection 4 (1) of the *Ontario Infrastructure and Lands Corporation Act, 2011* is repealed and the following substituted:**

1. To provide financing for infrastructure purposes prescribed under clause 36 (1) (a) to the following:
  - i. Municipalities.
  - ii. Eligible public organizations as described in subsection (2).
  - iii. Eligible public organizations as described in section 4.1.

**(2) Subsection 4 (2) of the Act is amended by striking out “For the purposes of paragraph 1 of subsection (1)” at the beginning of the portion before paragraph 1 and substituting “For the purposes of subparagraph 1 ii of subsection (1)”.**

**2 The Act is amended by adding the following section:**

**Eligible public organization, amalgamated corporation**

**4.1** (1) This section applies to an amalgamated corporation that is formed by the amalgamation of two or more corporations, each of which was incorporated or amalgamated under the *Business Corporations Act* for the purpose of generating, transmitting, distributing or retailing electricity, if the following conditions are met:

1. At least 90 per cent of the shares of the amalgamated corporation are held by one or more municipal corporations.
2. Immediately before the amalgamation, at least one of the amalgamating corporations was a party to an agreement with the Corporation under which the Corporation agreed to provide it with financing for infrastructure purposes prescribed under clause 36 (1) (a).
3. The agreement was entered into at least six months before the day the application for leave to amalgamate was submitted to the Ontario Energy Board under section 86 of the *Ontario Energy Board Act, 1998*.
4. The terms of the agreement are consistent with any Act or regulation governing the amalgamated corporation.

**Eligible public organization for limited purpose**

(2) The amalgamated corporation is an eligible public organization for the purposes of subparagraph 1 iii of subsection 4 (1), but only for the purpose of the amalgamated corporation continuing as a party to the agreement with the Corporation described in paragraph 2 of subsection (1) of this section, in the place of the amalgamating corporation.

**Same**

(3) For greater certainty, the amalgamated corporation is not an eligible public organization for the purpose of the Corporation entering into a new agreement with the amalgamated corporation under which the Corporation agrees to provide the amalgamated corporation with financing for infrastructure purposes prescribed under clause 36 (1) (a).

**Same**

(4) For greater certainty, a renewal or extension of, or an amendment to, the agreement with the Corporation described in paragraph 2 of subsection (1), in accordance with its terms, is not a new agreement under subsection (3).

**3 Subsection 27 (2) of the French version of the Act is amended by striking out “ou un de ses organismes”.**

**Commencement**

**4 This Schedule is deemed to have come into force on December 1, 2016.**

**SCHEDULE 26**  
**ONTARIO LOAN ACT, 2017**

**Borrowing authorized**

**1** (1) The Lieutenant Governor in Council may borrow in any manner provided by the *Financial Administration Act* such sums, not exceeding a total aggregate amount of \$6 billion, as are considered necessary to discharge any indebtedness or obligation of Ontario or to make any payment authorized or required by any Act to be made out of the Consolidated Revenue Fund.

**Other Acts**

(2) The authority to borrow conferred by this Act is in addition to that conferred by any other Act.

**Expiry**

**2** (1) No order in council authorizing borrowing authorized under this Act shall be made after December 31, 2019.

**Same**

(2) The Crown shall not borrow money after December 31, 2020 under the authority of an order in council that authorizes borrowing under this Act unless, on or before December 31, 2020,

- (a) the Crown has entered into an agreement to borrow the money under the order in council; or
- (b) the Crown has entered into an agreement respecting a borrowing program and the agreement enables the Crown to borrow up to a specified limit under the order in council.

**Commencement**

**3** The Act set out in this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**Short title**

**4** The short title of the Act set out in this Schedule is the *Ontario Loan Act, 2017*.

**SCHEDULE 27  
PENSION BENEFITS ACT**

**1 Subsection 1 (1) of the *Pension Benefits Act* is amended by adding the following definitions:**

“specified beneficiary” means a designated beneficiary of a retired member who is a specified beneficiary under subsection 8506 (8) of the *Income Tax Regulations* (Canada); (“bénéficiaire déterminé”)

“variable benefit account” means an account under the defined contribution provision of a pension plan that is used, or is to be used, for the payment of variable benefits to a retired member or a specified beneficiary of a retired member; (“compte de prestations variables”)

“variable benefits” means variable benefits for the purposes of the *Income Tax Act* (Canada); (“prestations variables”)

**2 Subsection 1.1 (5) of the Act is repealed.**

**3 The Act is amended by adding the following section:**

**Meetings required by Superintendent**

**23.1** (1) The Superintendent may, in writing, order that an administrator of a pension plan hold a meeting at which matters specified by the Superintendent are discussed.

**Same**

(2) The order may specify the time within which the meeting must be held.

**Same**

(3) The Superintendent may,

- (a) participate in the meeting;
- (b) require the administrator to invite members, former members, retired members or any other persons entitled to benefits under the pension plan to attend the meeting; and
- (c) require the administrator to permit other interested persons to attend the meeting.

**4 The Act is amended by adding the following section:**

**Superintendent’s order re information**

**25.1** (1) The Superintendent may, in writing, order an administrator of a pension plan to provide members, former members, retired members and other persons entitled to benefits under the pension plan with the information that the Superintendent specifies in the order.

**Same**

(2) The order may specify the manner in which the information is to be provided and the timeline for doing so.

**5 Section 27 of the Act is amended by adding the following subsection:**

**Waiver of requirement**

(3) The Superintendent may waive the requirement in subsection (2) in respect of a former member or retired member if the Superintendent is satisfied that there are reasonable and probable grounds to believe that the former member or retired member is missing.

**6 Clause 29 (1) (c.1) of the Act is amended by striking out “sections 67.1 to 67.6” and substituting “section 67.1”.**

**7 (1) Subsection 39.1 (1) of the Act is repealed.**

**(2) Section 39.1 of the Act is amended by adding the following subsections:**

**Waiver of joint and survivor pension**

(2.1) No variable benefit account shall be established for a retired member who has a spouse who would be entitled to a joint and survivor pension under section 44 unless the retired member and the spouse have waived the entitlement to receive payment of pension benefits in the form of a joint and survivor pension in accordance with subsection 46 (1).

**Time**

(2.2) A waiver under subsection (2.1) is not effective unless the following condition is satisfied:

1. For a written waiver in the form approved by the Superintendent, the form is dated and signed within the prescribed period before the date the variable benefit account is established and is delivered to the administrator within that period.
2. For a certified copy of a domestic contract, the certified copy is delivered to the administrator within the prescribed period before the date the variable benefit account is established.

### **Cancellation of waiver**

(2.3) Persons who have delivered a waiver under subsection (2.1) may jointly cancel it by delivering a written and signed notice of cancellation to the administrator before the variable benefit account is established.

**(3) Subsection 39.1 (3) of the Act is amended by striking out “or” at the end of clause (a) and by adding the following clause:**

(a.1) from an account with a pooled registered pension plan; or

**(4) Subsection 39.1 (5) of the Act is repealed.**

**(5) Subsection 39.1 (7) of the Act is amended by adding “or (6)” after “subsection (4)”.**

**(6) Subsections 39.1 (10), (11), (12), (13) and (15) of the Act are repealed.**

**8 The Act is amended by adding the following section:**

#### **Variable benefit account - death benefit**

**39.1.1** (1) On the death of a retired member for whom a variable benefit account has been established, the person who is the retired member’s spouse on the date of death is entitled to receive the balance remaining in the retired member’s variable benefit account in a lump sum payment.

#### **Interpretation re “spouse”**

(2) If, on the date of death, a retired member has a spouse described in clause (a) of the definition of “spouse” in subsection 1 (1) from whom the retired member is living separate and apart, that spouse does not have an entitlement under subsection (1).

#### **Same**

(3) If, on the date of death, a retired member has a spouse described in clause (b) of the definition of “spouse” in subsection 1 (1) and a spouse described in clause (a) of that definition from whom the retired member is living separate and apart, the spouse described in clause (b) of the definition has an entitlement under subsection (1).

#### **Same, entitlement as beneficiary or personal representative**

(4) Subsection (2) does not prevent a spouse from having an entitlement as a designated beneficiary under subsection (5) or a personal representative under subsection (6).

#### **Designated beneficiary**

(5) A retired member for whom a variable benefit account has been established may designate a beneficiary and the beneficiary is entitled to receive the balance remaining in the retired member’s variable benefit account in a lump sum payment unless on the date of death the retired member has a spouse who has an entitlement under subsection (1).

#### **Estate entitlement**

(6) The personal representative of a retired member for whom a variable benefit account has been established is entitled to receive the balance remaining in the retired member’s variable benefit account in a lump sum payment unless,

(a) on the date of death, the retired member has a spouse who has an entitlement under subsection (1); or

(b) the retired member has designated a beneficiary who has an entitlement under subsection (5).

#### **Spouse’s right to transfer entitlement**

(7) A spouse entitled to a lump sum payment under subsection (1) may require the administrator to pay the lump sum into a registered retirement savings arrangement by delivering a direction to the administrator within the prescribed period.

#### **Payments into registered retirement savings arrangements**

(8) Section 50.1 applies with respect to any payment into a registered retirement savings arrangement that is made in accordance with a direction given under subsection (7).

#### **Right of specified beneficiary**

(9) Despite subsection (1), the retired member’s variable benefits may continue to be paid, after the retired member’s death, to the retired member’s spouse if the spouse is a specified beneficiary in relation to the retired member and the spouse elects to continue receiving the variable benefits instead of requiring the balance remaining in the retired member’s variable benefit account to be paid in accordance with subsection (1) or (7).

#### **Election**

(10) The spouse’s election under subsection (9) must be in the form approved by the Superintendent and must be delivered to the administrator within the prescribed period after the retired member’s death.



**Information**

(11) It is the responsibility of the person entitled to the payment to provide to the administrator the information needed to make the payment.

**Discharge of administrator**

(12) In the absence of actual notice to the contrary, when the administrator makes one of the following payments in accordance with the information provided by the relevant person, the administrator is discharged in respect of the particular payment:

1. A lump sum payment to the person who is the retired member's spouse on the date of death, in accordance with subsection (1).
2. A lump sum payment to the designated beneficiary, in accordance with subsection (5).
3. A lump sum payment to the retired member's personal representative, in accordance with subsection (6).

**Restriction on entitlement**

(13) An entitlement to a benefit under this section is subject to any right to or interest in the benefit set out in an order made under Part I (Family Property) of the *Family Law Act*, a family arbitration award or a domestic contract.

**Waiver**

(14) The spouse of a retired member may waive the spouse's entitlement under subsection (1) by delivering a written waiver, in the form approved by the Superintendent, to the administrator.

**Cancellation of waiver**

(15) A spouse who has delivered a waiver may cancel it by delivering a written and signed notice of cancellation to the administrator before the date of death of the retired member.

**Effect of waiver**

(16) If a waiver is in effect on the date of death of the retired member, subsections (5) and (6) apply as if the retired member does not have a spouse on the date of death.

**Definition**

(17) In this section,

“personal representative” has the same meaning as in the *Estates Administration Act*.

**9 Subsection 50.1 (1) of the Act is amended by striking out “subsection 39 (4.1)” and substituting “subsection 39 (4.1), 39.1.1 (7)”.**

**10 (1) Subsection 65 (2) of the Act is repealed and the following substituted:**

**Same**

(2) Every transaction that purports to assign, charge, anticipate or give as security money transferred from a pension fund in accordance with the following provisions is void:

1. Section 42 (transfer).
2. Section 43 (purchase of pension).
3. Clause 48 (1) (b) (pre-retirement death benefit).
4. Section 67.3 (transfer of a lump sum for certain family law purposes).
5. Section 67.4 (division of a pension for certain family law purposes).
6. Subsection 73 (2) (transfer rights on wind up).

**(2) Subsection 65 (2) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

- 0.1 Section 39.1 (variable benefits).

**(3) Subsection 65 (2) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

- 0.2 Subsection 39.1.1 (7) (spouse's right to transfer entitlement).

**(4) Subsection 65 (2) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

- 5.1 Section 67.8 (transfer of lump sum from variable benefit account for certain family law purposes).

**(5) Subsection 65 (3) of the Act is repealed and the following substituted:**

### Exemptions

(3) Subsections (1) and (2) do not apply to prevent the assignment, by an order under the *Family Law Act*, a family arbitration award or a domestic contract, of an interest in money payable under a pension plan or an interest in money payable as a result of a purchase or transfer under the following provisions:

1. Section 42 (transfer).
2. Section 43 (purchase of pension).
3. Clause 48 (1) (b) (pre-retirement death benefit).
4. Section 67.3 (transfer of a lump sum for certain family law purposes).
5. Section 67.4 (division of a pension for certain family law purposes).
6. Subsection 73 (2) (transfer rights on wind up).

**(6) Subsection 65 (3) of the Act, as re-enacted by subsection (5), is amended by adding the following paragraph:**

- 0.1 Section 39.1 (variable benefits).

**(7) Subsection 65 (3) of the Act, as re-enacted by subsection (5), is amended by adding the following paragraph:**

- 0.2 Subsection 39.1.1 (7) (spouse's right to transfer entitlement).

**(8) Subsection 65 (3) of the Act, as re-enacted by subsection (5), is amended by adding the following paragraph:**

- 5.1 Section 67.8 (transfer of lump sum from variable benefit account for certain family law purposes).

**11 (1) Subsections 66 (2) and (3) of the Act are amended by striking out "67.3 or 67.4" wherever it appears and substituting in each case "67.3, 67.4 or 67.8".**

**(2) Subsection 66 (4) of the Act is repealed and the following substituted:**

### Order for support

(4) Despite subsection (1), payments under a pension plan or that result from a purchase or transfer under the following provisions are subject to execution, seizure or attachment in satisfaction of an order for support enforceable in Ontario to a maximum of one-half the money payable:

1. Section 42 (transfer).
2. Section 43 (purchase of pension).
3. Clause 48 (1) (b) (pre-retirement death benefit).
4. Section 67.3 (transfer of a lump sum for certain family law purposes).
5. Section 67.4 (division of a pension for certain family law purposes).
6. Subsection 73 (2) (transfer rights on wind up).

**(3) Subsection 66 (4) of the Act, as re-enacted by subsection (2), is amended by adding the following paragraph:**

- 0.1 Section 39.1 (variable benefits).

**(4) Subsection 66 (4) of the Act, as re-enacted by subsection (2), is amended by adding the following paragraph:**

- 0.2 Subsection 39.1.1 (7) (spouse's right to transfer entitlement).

**(5) Subsection 66 (4) of the Act, as re-enacted by subsection (2), is amended by adding the following paragraph:**

- 5.1 Section 67.8 (transfer of lump sum from variable benefit account for certain family law purposes).

**12 (1) Subsection 67 (1) of the Act is repealed and the following substituted:**

### Commutation or surrender

(1) A pension, deferred pension, pension benefit, annuity or prescribed retirement savings arrangement that results from a purchase or transfer under the following provisions to which a person is entitled is not capable of being commuted or surrendered, in whole or in part, during the person's life:

1. Section 42 (transfer).
2. Section 43 (purchase of pension).
3. Section 48 (pre-retirement death benefit).
4. Section 67.3 (transfer of a lump sum for certain family law purposes).

5. Section 67.4 (division of a pension for certain family law purposes).

6. Subsection 73 (2) (transfer rights on wind up).

**(2) Subsection 67 (1) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

0.1 Section 39.1 (variable benefits).

**(3) Subsection 67 (1) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

0.2 Subsection 39.1.1 (7) (spouse's right to transfer entitlement).

**(4) Subsection 67 (1) of the Act, as re-enacted by subsection (1), is amended by adding the following paragraph:**

5.1 Section 67.8 (transfer of lump sum from variable benefit account for certain family law purposes).

**13 (1) Subsection 67.1 (1) of the Act is amended by striking out “sections 67.2 to 67.6” in the portion before the definition of “family law valuation date” and substituting “sections 67.2 to 67.9”.**

**(2) Subsection 67.1 (2) of the Act is amended by striking out “sections 67.2 to 67.6” and substituting “sections 67.2 to 67.9”.**

**14 The Act is amended by adding the following sections:**

**Valuation for family law purposes, variable benefit account**

**67.7 (1)** Despite sections 67.2 to 67.6, this section and sections 67.8 and 67.9 apply to the valuation and division of a retired member's variable benefit account for family law purposes.

**Preliminary valuation**

(2) The preliminary value of the funds in a retired member's variable benefit account, before apportionment for family law purposes, is determined by the administrator in accordance with the regulations and as of the family law valuation date of the retired member and the retired member's spouse.

**Imputed value for family law purposes**

(3) The imputed value, for family law purposes, of the funds in a retired member's variable benefit account is that portion of the preliminary value that is attributed by the administrator, in accordance with the regulations,

- (a) to the period beginning with the date of the spouses' marriage and ending on their family law valuation date, for the purpose of an order under Part I (Family Property) of the *Family Law Act*; or
- (b) to the period beginning with the date determined in accordance with the regulations and ending on the spouses' family law valuation date, for the purposes of a family arbitration award or domestic contract.

**Application for statement of imputed value**

(4) The following persons may apply to the administrator, in accordance with the regulations, for a statement of imputed value, for family law purposes, of the funds in the retired member's variable benefit account:

1. In the case of spouses to whom Part I of the *Family Law Act* applies, either spouse.
2. In the case of spouses to whom Part I of the *Family Law Act* does not apply, the retired member.

**Application fee**

(5) The application must be accompanied by the applicable fee, if any, imposed by the administrator and the applicable fee must not exceed the prescribed amount.

**Duty to determine imputed value**

(6) Once the application is complete, the administrator shall determine the imputed value, for family law purposes, of the funds in the retired member's variable benefit account.

**Duty to provide statement**

(7) The administrator shall give a statement containing the prescribed information to both spouses within the prescribed period.

**Transfer of lump sum from variable benefit account for certain family law purposes**

**Eligibility**

**67.8 (1)** A spouse of a retired member is eligible to apply under this section for an immediate transfer of a lump sum from the retired member's variable benefit account if all of the following circumstances exist:

1. The spouses are separated and there is no reasonable prospect that they will resume cohabitation.

2. A variable benefit account has been established for the retired member on or before the family law valuation date, whether or not payments have begun as of that date.
3. A statement of the imputed value, for family law purposes, of the funds in the retired member's variable benefit account has been obtained from the administrator under section 67.7.
4. The transfer is provided for by an order made under Part I (Family Property) of the *Family Law Act* or is authorized under a family arbitration award or domestic contract.
5. In the order, family arbitration award or domestic contract, the amount to be transferred as a lump sum is expressed,
  - i. as a specified amount, or
  - ii. as a proportion of the imputed value, for family law purposes, of the funds in the retired member's variable benefit account.

#### **Application for transfer**

(2) The eligible spouse may apply, in accordance with the regulations, to the administrator of the plan for any of the following:

1. Transfer of a lump sum from the retired member's variable benefit account to another pension plan registered under the pension benefits legislation in any jurisdiction in Canada or provided by a government in Canada. This option is available only if the administrator of the other plan agrees to accept the transfer.
2. Transfer of a lump sum from the retired member's variable benefit account to a prescribed retirement savings arrangement.
3. Transfer of a lump sum from the retired member's variable benefit account to another prescribed arrangement.
4. Implementation of the transfer of a lump sum by leaving it, to the credit of the eligible spouse, in the plan in which the retired member's variable benefit account was established. This option is available in such circumstances as may be prescribed and only if the administrator agrees to it.

#### **Restrictions on transfers**

(3) The transfer is subject to the restrictions set out in this section and to such other restrictions as may be prescribed.

#### **Duty to transfer**

(4) Once the application is complete, the administrator shall make the transfer within the prescribed period.

#### **Transfer to eligible spouse's estate**

(5) If the lump sum is not transferred under subsection (4) before the death of the eligible spouse, the lump sum is payable instead to the eligible spouse's estate or as otherwise permitted by regulation.

#### **Maximum percentage**

(6) The order, family arbitration award or domestic contract is not effective to the extent that it purports to entitle the eligible spouse to the transfer of a lump sum that exceeds 50 per cent of the imputed value, for family law purposes, of the funds in the retired member's variable benefit account, as updated for the purposes of this subsection if the regulations require the imputed value to be updated.

#### **Partial transfer directly to spouse**

(7) If the amount that would otherwise be transferred in accordance with the application is greater than the amount prescribed under the *Income Tax Act* (Canada) for such a transfer, the administrator shall pay the portion that exceeds the prescribed amount as a lump sum to the eligible spouse.

#### **Duty to adjust account, etc.**

(8) On making the transfer, the administrator shall, in accordance with the regulations, adjust the funds in the retired member's variable benefit account in light of the transfer.

#### **Discharge of administrator**

(9) In the absence of actual notice to the contrary, the administrator is entitled to rely on the information provided by the eligible spouse in the application and is discharged on making the transfer in accordance with the application and this section and making the adjustments required by subsection (8).

#### **Effect of transfer**

(10) Once the transfer is made in accordance with the application and this Act, the eligible spouse has no further claim against the defined contribution provision of the pension plan in respect of the retired member.

### Orders for support

(11) This section does not affect any order for support enforceable in Ontario.

### Priorities

(12) An entitlement to a transfer under this section prevails over any other entitlement under this Act to a payment from the defined contribution provision of the pension plan in respect of the retired member.

### Same

(13) For the purposes of subsection (12), an entitlement to a transfer under this section arises on application under subsection (2) by an eligible spouse.

### Restriction on other ways of dividing funds, etc.

**67.9** An order made under Part I (Family Property) of the *Family Law Act*, a family arbitration award or a domestic contract is not effective to the extent that it purports to require the administrator of a plan,

- (a) to divide the funds in a retired member's variable benefit account otherwise than as provided under section 67.7; or
- (b) to divide variable benefits payments made from the funds in a retired member's variable benefit account.

**15 The French version of the following provisions of the Act is amended by striking out "ordonnance du Tribunal" wherever it appears and substituting in each case "ordonnance judiciaire":**

1. **Clause 79 (1) (b).**
2. **Clause 79 (3) (b).**
3. **Clause 79 (3.1) (b).**

**16 (1) Paragraph 7 of subsection 80.4 (13) of the Act is repealed and the following substituted:**

7. As of the effective date of the transfer, the commuted value of the pension benefits provided under the jointly sponsored pension plan for the transferred members is not less than the commuted value of their pension benefits under the single employer pension plan, as adjusted for any payments made from the single employer pension plan to a prescribed retirement savings arrangement or made directly to the transferred members in connection with the transfer of assets.

**(2) Section 80.4 of the Act is amended by adding the following subsections:**

#### Transfer to prescribed retirement savings arrangement

(13.1) If the commuted value of a transferred member's pension benefits provided under the jointly sponsored pension plan is less than the commuted value of the member's pension benefits under the single employer pension plan, the administrator of the single employer pension plan shall pay the portion that exceeds the commuted value under the jointly sponsored pension plan into a prescribed retirement savings arrangement on the transferred member's behalf.

#### Same, excess

(13.2) If the amount to be paid under subsection (13.1) into a prescribed retirement savings arrangement is greater than the amount prescribed under the *Income Tax Act* (Canada) for such a transfer, the administrator shall pay the portion that exceeds the prescribed amount as a lump sum to the transferred member.

**17 Subsection 82 (3.1) of the Act is amended by adding "Subject to subsection 102.1 (10)" at the beginning.**

**18 The Act is amended by adding the following section:**

#### Special rules, U.S. Steel Canada Inc. pension plans

**102.1** (1) This section applies with respect to the following pension plans:

1. The pension plan known as the U.S. Steel Canada Inc. Retirement Plan for USW Local 8782 Members at Lake Erie Works, registered under this Act as number 0698761.
2. The pension plan known as the U.S. Steel Canada Inc. Retirement Plan for Salaried Employees at Lake Erie Works, registered under this Act as number 0698753.
3. The pension plan known as the U.S. Steel Canada Inc. Retirement Plan for USW Local 1005 Members at Hamilton Works, registered under this Act as number 0354878.
4. The pension plan known as the U.S. Steel Canada Inc. Retirement Plan for Salaried Employees at Hamilton Works, registered under this Act as number 0338509.
5. The pension plan known as the U.S. Steel Canada Inc. Retirement Plan for Employees at the Pickle Line Department of Lake Erie Works, registered under this Act as number 1206457.

**Prescribed exemptions, section 55**

- (2) If the conditions set out in subsection (3) are met, the Lieutenant Governor in Council may make regulations,
- (a) exempting a pension plan to which this section applies from subsection 55 (1);
  - (b) exempting U.S. Steel Canada Inc. or a successor employer from subsection 55 (2) in respect of a pension plan to which this section applies.

**Conditions**

- (3) The conditions referred to in subsection (2) are the following:
1. U.S. Steel Canada Inc., the successor employer, if any, and the parties specified by regulation must have entered into an agreement related to,
    - i. the application of subsection 55 (1) to the pension plan,
    - ii. U.S. Steel Canada Inc.'s liability under subsection 55 (2), and
    - iii. the liability of the successor employer, if any, under subsection 55 (2).
  2. The Superintendent must have approved the agreement in accordance with subsection (4).

**Superintendent's approval of agreement**

- (4) The Superintendent may approve an agreement under this section if,
- (a) after consulting with members, former members, retired members and other persons entitled to benefits under the pension plan, the Superintendent has taken into account their interests; and
  - (b) the agreement satisfies such conditions or restrictions as may be prescribed.

**Decision to approve, etc.**

- (5) A decision by the Superintendent under subsection (4) to approve or not to approve an agreement is final and is not subject to a hearing or an appeal.

**Prescribed exemptions, section 57**

- (6) The Lieutenant Governor in Council may make regulations exempting U.S. Steel Canada Inc. or a successor employer from subsection 57 (3), (4), (5) or (6), if,
- (a) U.S. Steel Canada Inc., the successor employer, if any, and the parties specified by regulation have entered into an agreement related to the application of those provisions in respect of the contributions to the pension plan by U.S. Steel Canada Inc. or by the successor employer; and
  - (b) the Superintendent has approved the agreement in accordance with subsection (4).

**Non-application, five-year requirement for guaranteed payments**

- (7) Paragraph 1 of section 85 does not apply with respect to a successor pension plan within the meaning of this section.

**Regulations deeming two plans to be single plan**

- (8) For the purpose of the application of the limitation described in paragraph 3 of section 85 on amounts guaranteed by the Guarantee Fund, the Lieutenant Governor in Council may make regulations deeming a pension plan to which this section applies and its successor pension plan to be one pension plan.

**Same, allocation of amounts from Guarantee Fund**

- (9) If a pension plan and its successor pension plan are deemed by a regulation made under subsection (8) to be one pension plan for the purpose of the application of the limitation described in paragraph 3 of section 85 on amounts guaranteed by the Guarantee Fund, the Lieutenant Governor in Council may make regulations respecting the allocation of amounts to be paid from the Guarantee Fund between the two pension plans.

**Prescribed exemption, requirement to contribute to Guarantee Fund**

- (10) If a pension plan and its successor pension plan are deemed by a regulation made under subsection (8) to be one pension plan, the Lieutenant Governor in Council may make regulations providing that U.S. Steel Canada Inc. or the successor employer, if any, is exempt from making contributions to the Guarantee Fund in relation to either the pension plan or the successor pension plan but not both.

**Restrictions, etc.**

- (11) A regulation under this section may be subject to prescribed limitations, conditions or restrictions.

**Interpretation**

- (12) For the purposes of this section,

“successor employer” means a person who acquires the business of U.S. Steel Canada Inc., if the person assumes some or all of U.S. Steel Canada Inc.’s obligations and rights under a pension plan to which this section applies in connection with the acquired business; (“employeur subséquent”)

“successor pension plan” means a pension plan that is established by U.S. Steel Canada Inc. or a successor employer, if any, to be a successor pension plan, as described in section 81, to a pension plan to which this section applies. (“régime de retraite subséquent”)

**19 Clause 115 (1) (y) of the Act is amended by adding “or 67.7” at the end.**

#### CONSEQUENTIAL AMENDMENTS

##### *Building Ontario Up Act (Budget Measures), 2015*

**20 The following provisions of Schedule 34 to the *Building Ontario Up Act (Budget Measures), 2015* are repealed:**

1. Subsections 3 (1) and (2).
2. Subsection 4 (3).
3. Section 5.
4. Section 8.

##### *Family Law Act*

**21 (1) Subsections 10.1 (1) and (2) of the *Family Law Act* are amended by striking out “section 67.2” wherever it appears and substituting in each case “section 67.2 or, in the case of a spouse’s interest in a variable benefit account, section 67.7”.**

**(2) The following provisions of the Act are amended by adding “or under sections 67.8 and 67.9 of that Act in relation to variable benefits” after “of that Act”:**

1. Subsection 10.1 (7).
2. Subsection 56.1 (4).
3. Subsection 59.4.1 (4).

#### COMMENCEMENT

##### Commencement

**22 (1) Subject to subsections (2) and (3), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) The following provisions come into force on the later of the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent and the day section 1 of Schedule 34 to the *Building Ontario Up Act (Budget Measures), 2015* comes into force:**

1. Sections 1 and 2.
2. Subsections 7 (1), (2), (3) and (5).

**(3) The following provisions come into force on a day to be named by proclamation of the Lieutenant Governor:**

1. Sections 8 and 9.
2. Subsections 10 (2), (3), (4), (6), (7) and (8).
3. Subsections 11 (1), (3), (4) and (5).
4. Subsections 12 (2), (3) and (4).
5. Sections 13, 14, 17, 18, 19 and 21.

**SCHEDULE 28  
SECURITIES ACT**

**1 (1) Subclauses (a) (iv) to (vii) of the definition of “clearing agency” in subsection 1 (1) of the *Securities Act* are repealed and the following substituted:**

- (iv) the Canadian Payments Association or its successors or any other person or company that operates a system or arrangement for the clearing or settlement of payment obligations or payment messages but that does not also clear or settle securities or derivatives transactions,
- (v) a marketplace if its clearing function is limited to the provision of centralized facilities for comparing data respecting the terms of settlement of a trade or transaction, or
- (vi) a registered dealer, bank, trust company, loan corporation, insurance company, treasury branch, credit union or caisse populaire that, in the normal course of its authorized business in Canada, engages in an activity described in subclause (a) (i), but does not also engage in an activity described in subclause (a) (ii) or (iii), and

**(2) Subsection 1 (1) of the Act is amended by adding the following definitions:**

“designated information processor” means an information processor that is designated by the Commission under section 21.2.3; (“agence désignée de traitement de l’information”)

“information processor” means a person or company that receives and provides information related to orders for and trades of securities; (“agence de traitement de l’information”)

**(3) The definition of “market participant” in subsection 1 (1) of the Act is amended by adding the following clause:**

- (k.1) a designated information processor,

**2 The Act is amended by adding the following section:**

**Information processor designation**

**21.2.3** (1) The Commission may, on the application of a person or company proposing to carry on business as an information processor in Ontario, designate the person or company if the Commission considers it in the public interest.

**Further requirements**

(2) A designation under this section must be made in writing and is subject to such terms and conditions as the Commission may impose.

**Commission’s powers**

(3) The Commission may, if it considers it in the public interest, make any decision with respect to,

- (a) the manner in which a designated information processor carries on business; or
- (b) any by-law, rule, regulation, policy, procedure, interpretation or practice of the designated information processor.

**3 Section 21.4 of the Act is amended by striking out “recognized clearing agency or designated trade repository” and substituting “recognized clearing agency, designated trade repository or designated information processor”.**

**4 Section 21.6 of the Act is amended by striking out “recognized clearing agency or designated trade repository” wherever it appears and substituting in each case “recognized clearing agency, designated trade repository or designated information processor”.**

**5 Subsection 21.7 (1) of the Act is amended by striking out “recognized clearing agency or designated trade repository” and substituting “recognized clearing agency, designated trade repository or designated information processor”.**

**6 The Act is amended by adding the following section:**

**Non-compellability**

**139.1** No member, employee or agent of the Commission shall be required in any civil proceeding, except a proceeding under this Act or a judicial review relating to a proceeding under this Act, to give testimony or to produce any book, record, document or thing respecting information obtained in the discharge of their duties under this Act.

**7 (1) Paragraph 12 of subsection 143 (1) of the Act is amended by striking out “recognized clearing agencies and designated trade repositories” in the portion before subparagraph i and substituting “recognized clearing agencies, designated trade repositories or designated information processors”.**

**(2) Paragraph 39 of subsection 143 (1) of the Act is amended by striking out “the rules and all documents” in the portion before subparagraph i and substituting “the rules, all applications to the Commission under the *Business Corporations Act* and all documents”.**



**(3) Paragraph 40 of subsection 143 (1) of the Act is amended by striking out “and” at the end of subparagraph iv, by adding “and” at the end of subparagraph v, and by adding the following subparagraph:**

vi. designating trade repositories and information processors.

**8 (1) Subsection 151 (1) of the Act is amended by striking out “Commission or by a Director pursuant to subsection 6 (3)” and substituting “Commission, by a Director pursuant to subsection 6 (3), by the Investment Industry Regulatory Organization of Canada after it conducts a hearing or by the Mutual Fund Dealers Association of Canada after it conducts a hearing”**

**(2) Section 151 of the Act is amended by adding the following subsection:**

**Same**

(3) A decision made by the Investment Industry Regulatory Organization of Canada or the Mutual Fund Dealers Association of Canada may not be filed with the court under subsection (1) until the time for an application to review the decision pursuant to subsection 8 (2) has expired.

**9 Section 153 of the Act is amended by adding the following paragraph:**

2.1.1 Information processors.

**Commencement**

**10 (1) Subject to subsection (2), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Section 1 comes into force on a day to be named by proclamation of the Lieutenant Governor.**

**SCHEDULE 29  
SUCCESSION LAW REFORM ACT**

**1** The definition of “spouse” in subsection 57 (1) of the *Succession Law Reform Act* is amended by adding “and in addition includes either of two persons who were married to each other by a marriage that was terminated by divorce” at the end.

**Commencement**

**2** This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.

**SCHEDULE 30  
TAXATION ACT, 2007**

**1 (1) Subsection 16 (1) of the *Taxation Act, 2007* is amended by striking out the portion before clause (a) and substituting the following:**

**Ontario surtax**

(1) Subject to subsections (4) and (5), the amount of surtax for a taxation year of an individual is the sum of,

(2) Subsection 16 (2) of the Act is amended by striking out “The gross tax amount of an individual for a taxation year for the purposes of subsection (1)” at the beginning and substituting “For the purposes of subsection (1) and subject to subsection (3), the gross tax amount for a taxation year of an individual”.

(3) Subsection 16 (3) of the Act is repealed and the following substituted:

**Gross tax amount, resident with income earned outside Ontario or non-resident**

(3) The gross tax amount for a taxation year of an individual described in paragraph 2 or 3 of subsection 4 (1) is the amount that would be determined under subsection (2) to be the individual’s gross tax amount for the year if the individual’s Ontario allocation factor for the year were 1.

**Surtax, resident with income earned outside Ontario or non-resident**

(4) The amount of surtax for a taxation year of an individual described in paragraph 2 or 3 of subsection 4 (1) is the amount that would otherwise be determined under subsection (1) to be the surtax for the year of the individual multiplied by the individual’s Ontario allocation factor for the year.

**Exception**

(5) The amount of surtax for a taxation year of an individual that is a trust to which subsection 7.1 (1) or (2) applies is nil.

**2 (1) The definition of “E” in subsection 19.2 (4) of the Act is amended by striking out the portion before clause (a) and substituting the following:**

“E” is equal to the individual’s allocation factor for the year multiplied by the sum of,

(2) Subsection 19.2 (5) of the Act is repealed and the following substituted:

**Gross tax amount**

(5) The gross tax amount of an individual for a taxation year for the purposes of subsection (4) is the sum of,

- (a) the amount that would be determined under subsection (3) to be the individual’s basic additional tax if the individual’s Ontario allocation factor for the year were 1; and
- (b) the individual’s gross tax amount for the year determined under subsection 16 (2) or (3), as applicable.

**3 (1) The definition of “A” in subsection 20 (3) of the Act is amended by striking out “the basic reduction” and substituting “the individual’s basic reduction”.**

(2) Subsections 20 (4) and (5) of the Act are repealed and the following substituted:

**Basic reduction**

(4) An individual’s basic reduction for a taxation year is \$205 multiplied by the individual’s Ontario allocation factor for the year.

**Eligible amount, dependant**

(5) The eligible amount for a dependant described in subsection (3) for a taxation year is \$379 multiplied by the Ontario allocation factor for the year of the individual mentioned in subsection (3).

**4 (1) Clause (a) of the description of “E” in subsection 21 (1) of the Act is repealed and the following substituted:**

- (a) if section 114 of the Federal Act is not applicable to the individual for the year, the sum of the individual’s income earned in Ontario for the year and the individual’s split income for the year, or

(2) Section 21 of the Act, as amended by subsection (1), is repealed and the following substituted:

**Foreign tax credit**

**21 (1)** An individual who was resident in Ontario on the last day of a taxation year ending after December 31, 2016, and who had income for the year that included income earned in a country other than Canada (in this section referred to as a “foreign country”) in respect of which an amount of non-business-income tax was paid by the individual to the government of that

country for the year, may deduct in computing the individual's tax payable under this Division for the year an amount equal to the total of all amounts, each of which is the individual's foreign tax credit for the year in respect of a foreign country.

**Same**

(2) For the purposes of subsection (1), an individual's foreign tax credit for a taxation year in respect of a foreign country is the lesser of "A" and "B" where,

"A" is the amount, if any, by which "C" exceeds "D" where,

"C" is the amount of the non-business-income tax paid by the individual for the year to the government of the foreign country, and

"D" is, subject to subsection (3), the total of all amounts, each of which is the amount if any, deductible by the individual for the year under subsection 126 (1), (2.2), (2.21) or (2.22) of the Federal Act in respect of the foreign country, and

"B" is the amount, if any, determined by multiplying the tax otherwise payable by the individual for the year by the ratio of "E" to "F" where,

"E" is the amount, if any, determined in respect of the individual for the year under subparagraph 126 (1) (b) (i) of the Federal Act, and

"F" is the amount, if any, by which "G" exceeds "H" where,

"G" is,

- (i) if section 114 of the Federal Act is not applicable to the individual for the year, the sum of the individual's income earned in Ontario for the year and the individual's split income for the year, or
- (ii) if section 114 of the Federal Act is applicable to the individual for the year, the amount that would be the individual's income earned in Ontario for the year if the individual's income for the year determined under the Federal Act were equal to the amount determined under paragraph 114 (a) of the Federal Act in respect of the individual for the year, and

"H" is the amount, if any, determined in respect of the individual for the year under subclause 126 (1) (b) (ii) (A) (III) of the Federal Act.

**When minimum tax applies**

(3) If the tax payable by an individual under Part I of the Federal Act for a taxation year is determined under section 127.5 of that Act, in determining the individual's foreign tax credit for the year in respect of a foreign country, the description of "D" in subsection (2) shall be read as follows,

"D" is the amount determined by multiplying the individual's special foreign tax credit for the year under subsection 127.54 (2) of the Federal Act by the ratio of "C" to "I" where,

"C" is the amount of the non-business-income tax paid by the individual for the year to the government of the foreign country, and

"I" is the individual's foreign taxes for the year within the meaning of subsection 127.54 (1) of the Federal Act, read without reference to "2/3 of".

**Rules re foreign tax credit**

(4) The following rules apply in respect of an individual's foreign tax credit for a taxation year:

1. Subsection 126 (6) of the Federal Act and the definition of "non-business-income tax" in subsection 126 (7) of the Federal Act apply for the purposes of this section.
2. For the purposes of subsection (2), the expression "tax otherwise payable" by an individual for a taxation year means the amount of tax that would be payable under this Division by the individual for the year if that amount were determined without reference to this section and sections 13, 14, 19.1, 19.2, 20.1 and 22.

**5 Section 31 of the Act is amended by adding the following subsection:**

**Same**

(5.6) If a corporation assigns to another corporation all or any portion of its business limit for a taxation year under subsection 125 (3.2) of the Federal Act, the Ontario business limit of the corporation for the year under subsection (5.5) is reduced by the total of all amounts each of which is the portion, if any, of the business limit assigned to the other corporation under the Federal Act.

**6 Clause (b) of the definition of "eligible production" in subsection 90 (11) of the Act is repealed and the following substituted:**

- (b) is not,
- (i) news, current events or public affairs programming, or a programme that includes weather or market reports,
  - (ii) a talk show,
  - (iii) a production in respect of a game, questionnaire or contest (other than a production directed primarily at minors),
  - (iv) a sports event or activity,
  - (v) a gala presentation or an awards show,
  - (vi) a production that solicits funds,
  - (vii) reality television,
  - (viii) pornography,
  - (ix) advertising,
  - (x) a production produced primarily for industrial, corporate or institutional purposes, or
  - (xi) a production, other than a documentary, all or substantially all of which consists of stock footage,

**7 Subsection 121 (1) of the Act is repealed and the following substituted:**

**Repeated failure to report income**

- (1) Every person is liable to a penalty who,
- (a) fails to report an amount, equal to or greater than \$500, required to be included in computing the person's income in a return filed under section 150 of the Federal Act, as it applies for the purposes of this Act, for a taxation year;
  - (b) had failed to report an amount, equal to or greater than \$500, required to be included in computing the person's income in any return filed under section 150 of the Federal Act, as it applies for the purposes of this Act, for any of the three preceding taxation years; and
- (c) is not liable to a penalty under subsection (2) in respect of the unreported amount described in clause (a).

**Amount of penalty**

- (1.1) The amount of the penalty to which the person is liable under subsection (1) is equal to the lesser of,
- (a) 10 per cent of the unreported amount described in clause (1) (a); and
  - (b) 50 per cent of the amount determined by the formula,

$$A - B$$

in which,

- “A” is the total of the amounts that would be determined under paragraphs 1 to 5 of subsection (2) if that subsection applied in respect of the unreported amount described in clause (1) (a), and
- “B” is any amount deducted or withheld under subsection 153 (1) of the Federal Act, as it applies for the purposes of this Act, that may reasonably be considered to be in respect of the unreported amount described in clause (1) (a).

**Commencement**

**8 (1) Subject to subsections (2) to (5), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Subsection 4 (1) and section 6 are deemed to have come into force on January 1, 2009.**

**(3) Section 7 is deemed to have come into force on January 1, 2015.**

**(4) Section 5 is deemed to have come into force on March 22, 2016.**

**(5) Sections 1 to 3 are deemed to have come into force on January 1, 2017.**

**SCHEDULE 31  
TAXPAYER PROTECTION ACT, 1999**

**1 Section 2 of the *Taxpayer Protection Act, 1999* is amended by adding the following subsection:**

**Exception, 2017**

(12) Subsection (1) does not apply to any bill that receives First Reading in 2017 and that includes a provision that would amend the *Land Transfer Tax Act* to establish a new tax on the acquisition of an interest in land in Ontario by a foreign entity or by a person who is not a citizen or permanent resident of Canada.

**Commencement**

**2 This Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**SCHEDULE 32  
TOBACCO TAX ACT**

**1 Subsection 1 (2) of the *Tobacco Tax Act* is amended by striking out “cures or bales the tobacco” at the end and substituting “cures, bales or packages the tobacco”.**

**2 (1) Paragraphs 1 to 3 of subsection 2.2 (15) of the Act are repealed and the following substituted:**

1. A fine of not more than \$10,000, plus any applicable additional fine under subsection (15.0.1), if it is the person’s first conviction under this subsection.
2. A fine of not more than \$15,000, plus any applicable additional fine under subsection (15.0.1), if it is the person’s second conviction under this subsection.
3. A fine of not more than \$20,000, plus any applicable additional fine under subsection (15.0.1), if it is the person’s third or subsequent conviction under this subsection.

**(2) Section 2.2 of the Act is amended by adding the following subsection:**

**Additional fine**

(15.0.1) If a person is convicted under subsection (15) for failing to comply with a condition or restriction that imposes a limit on the amount of raw leaf tobacco that the person may produce, process, sell, offer for sale, keep for sale, bring or cause to be brought into Ontario or take or cause to be taken out of Ontario, the person is liable to an additional fine of not less than \$25 for every kilogram of raw leaf tobacco that the person produced, processed, sold, offered for sale, kept for sale, brought or caused to be brought into Ontario or took out or caused to be taken out of Ontario in excess of the limit, if the amount of raw leaf tobacco that the person produced, processed, sold, offered for sale, kept for sale, brought or caused to be brought into Ontario or took out or caused to be taken out of Ontario exceeds the following amounts:

1. 400 kilograms above the limit imposed by the condition or restriction, in the case of a person described in paragraph 1 of subsection (15).
2. 600 kilograms above the limit imposed by the condition or restriction, in the case of a person described in paragraph 2 of subsection (15).
3. 800 kilograms above the limit imposed by the condition or restriction, in the case of a person described in paragraph 3 of subsection (15).

**(3) Paragraphs 1 to 3 of subsection 2.2 (16) of the Act are repealed and the following substituted:**

1. \$2,500, plus any applicable additional penalty under subsection (16.1), if it is the person’s first penalty assessed under this subsection.
2. \$5,000, plus any applicable additional penalty under subsection (16.1), if it is the person’s second penalty assessed under this subsection.
3. \$15,000, plus any applicable additional penalty under subsection (16.1), if it is the person’s third or subsequent penalty assessed under this subsection.

**(4) Section 2.2 of the Act is amended by adding the following subsections:**

**Additional penalty**

(16.1) If a person is assessed for a penalty under subsection (16) for failing to comply with a condition or restriction that imposes a limit on the amount of raw leaf tobacco that a person may produce, process, sell, offer for sale, keep for sale, bring or cause to be brought into Ontario or take or cause to be taken out of Ontario, the Minister may assess an additional penalty of \$25 for every kilogram of raw leaf tobacco that the person produced, processed, sold, offered for sale, kept for sale, brought or caused to be brought into Ontario or took out or caused to be taken out of Ontario in excess of the limit, if the amount of raw leaf tobacco that the person produced, processed, sold, offered for sale, kept for sale, brought or caused to be brought into Ontario or took out or caused to be taken out of Ontario exceeds the following amounts:

1. 100 kilograms above the limit imposed by the condition or a restriction, in the case of a person described in paragraph 1 of subsection (16).
2. 200 kilograms above the limit imposed by the condition or a restriction, in the case of a person described in paragraph 2 of subsection (16).
3. 600 kilograms above the limit imposed by the condition or a restriction, in the case of a person described in paragraph 3 of subsection (16).

**Assessment, raw leaf tobacco not baled or packaged**

(16.2) In assessing a penalty under subsection (16.1), the Minister may determine the mass of raw leaf tobacco in such manner and form and by such procedure as the Minister considers adequate and expedient if the raw leaf tobacco for which the penalty is being assessed has not yet been baled or packaged.

**3 Section 2.3 of the Act is amended by adding the following subsections:**

**Production of information**

(11.1) A person authorized under subsection 23 (1) or section 24 may, during a detention of a vehicle under subsection 23.0.3 (1) or subsection 24 (1), require the production of any information and documents described in subsection (11).

**Offence, subs. (11.1)**

(16) Every person who fails to provide the information or documents as required under subsection (11.1) is guilty of an offence and, on conviction, is liable to a fine of not less than \$200 and not more than \$5,000 for each item of information or each document not produced.

**Penalty, subs. (11.1)**

(17) Every person who fails to provide the information or documents as required under subsection (11.1) shall pay to the Minister a penalty, when assessed for it, of \$200 for each item of information or each document not produced.

**Fine or penalty, subs. (11.1)**

(18) If the regulations prescribing information and documents for the purposes of subsection (11) prescribe a document that is required to contain specified items of information, failure to provide a document that contains all of the specified items of information shall be considered a failure to provide the document for the purposes of determining a fine under subsection (16) or assessing a penalty under subsection (17).

**4 (1) Subsection 3.1 (6) of the Act is repealed.**

**(2) Subsection 3.1 (7) of the Act is repealed.**

**5 (1) Subsections 6 (5) and (5.1) of the French version of the Act are amended by adding “et les renseignements” after “les documents” wherever it appears.**

**(2) Subsection 6 (6) of the Act is amended by,**

- (a) striking out “transporting tobacco in bulk” and substituting “transporting tobacco in bulk or raw leaf tobacco”; and**
- (b) striking out “documents specified in subsection (5)” at the end and substituting “documents and information specified in subsection (5) or (5.1)”.**

**(3) Subsection 6 (7) of the Act is amended by striking out “documents specified in subsection (5)” and substituting “documents or information specified in subsection (5) or (5.1)”.**

**(4) Subsection 6 (16) of the Act is repealed and the following substituted:**

**Offence**

(16) Every interjurisdictional transporter transporting tobacco in bulk into or out of Ontario who fails to produce any of the documents or information required to be kept in the possession of the driver under subsection (5) is guilty of an offence and on conviction is liable to a fine of not less than \$200 and not more than \$1,000 for each document or item of information not produced.

**(5) Section 6 of the Act is amended by adding the following subsections:**

**Penalty, subs. (5)**

(17) Every interjurisdictional transporter transporting tobacco in bulk into or out of Ontario who fails to produce the documents or information required to be kept in the possession of the driver under subsection (5) shall pay a penalty to the Minister, when assessed for it, of \$200 for each document or item of information not produced.

**Offence, subs. (5.1)**

(18) Every interjurisdictional transporter transporting raw leaf tobacco into or out of Ontario who fails to produce the documents or information required to be kept in the possession of the driver under subsection (5.1) is guilty of an offence and, on conviction, is liable to a fine of not less than \$200 and not more than \$1,000 for each document or item of information not produced.

**Penalty, subs. (5.1)**

(19) Every interjurisdictional transporter transporting raw leaf tobacco into or out of Ontario who fails to produce the documents or information required to be kept in the possession of the driver under subsection (5.1) shall pay a penalty to the Minister, when assessed for it, of \$200 for each document or item of information not produced.

**6 (1) Subsection 7.0.1 (1) of the Act is repealed and the following substituted:**



### **Equipment for manufacturing cigarettes, cigarette filter components**

(1) The following persons are deemed to be manufacturers for the purposes of subsections 7 (1), (2) and (3):

1. Every person who imports into Ontario or possesses in Ontario cigarette filter components, other than in a circumstance prescribed under subsection (1.1).
2. Every person who imports into Ontario or possesses in Ontario equipment for manufacturing cigarettes.

**(2) Section 7.0.1 of the Act is amended by adding the following subsections:**

#### **Regulations**

(1.1) The Minister may prescribe by regulation circumstances for the purpose of paragraph 1 of subsection (1).

#### **Offence, import or possession of cigarette filter components**

(1.2) Every person who imports into Ontario or possesses in Ontario cigarette filter components, other than in the circumstances prescribed under subsection (1.1), without holding a registration certificate issued under subsection 7 (1) or who, being the holder of a certificate issued under subsection 7 (1), contravenes any condition or restriction contained in the certificate or fails to comply with subsection 7 (3) is guilty of an offence and on conviction is liable,

- (a) to a fine of not less than \$10,000 and not more than \$500,000; and
- (b) in the case of a contravention of this subsection, an additional fine of not less than \$100 for every kilogram of cigarette filter components imported or possessed.

#### **Sale, delivery of cigarette filter components**

(1.3) No person shall sell, deliver or cause to be delivered cigarette filter components to a person unless that person holds a registration certificate issued under subsection 7 (1), or does not require one in the circumstances.

#### **Offence, subs. (1.3)**

(1.4) Every person who contravenes subsection (1.3) is guilty of an offence and, on conviction, is liable to,

- (a) a fine of not less than \$10,000 and not more than \$500,000; and
- (b) an additional fine of not less than \$100 for every kilogram of cigarette filter components sold, delivered or caused to be delivered.

#### **Penalty, subs. (1.3)**

(1.5) Every person who contravenes subsection (1.3) shall pay to the Minister a penalty, when assessed for it, equal to the sum of the following amounts:

1. \$100 for every kilogram of cigarette filter components sold, delivered or caused to be delivered.
2. An amount equal to,
  - i. \$2,500, if it is the person's first penalty assessed under this subsection,
  - ii. \$5,000, if it is the person's second penalty assessed under this subsection, or
  - iii. \$15,000, if it is the person's third or subsequent penalty assessed under this subsection.

**(3) Subsections 7.0.1 (2) and (3) of the Act are repealed and the following substituted:**

#### **Offence, import or possession of equipment**

(2) Every person who imports into Ontario or possesses in Ontario equipment for manufacturing cigarettes without holding a registration certificate issued under subsection 7 (1) or who, being the holder of a certificate issued under subsection 7 (1), contravenes any condition or restriction contained in the certificate or fails to comply with subsection 7 (3) is guilty of an offence and on conviction is liable to a fine of not less than \$10,000 and not more than \$500,000.

#### **Penalty, failure to register**

(3) Every person who imports into Ontario or possesses in Ontario cigarette filter components, other than in the circumstances prescribed under subsection (1.1), or equipment for manufacturing cigarettes without holding a registration certificate issued under subsection 7 (1) shall pay to the Minister a penalty, when assessed for it, equal to the following amount:

1. In the case of a person who imports into Ontario or possesses in Ontario cigarette filter components, the sum of,
  - i. \$100 for every kilogram of cigarette filter components imported or possessed by the person, and
  - ii. an amount equal to,
    - (A) \$2,500, if it is the person's first penalty assessed under this subsection,

(B) \$5,000, if it is the person's second penalty assessed under this subsection, or

(C) \$15,000, if it is the person's third or subsequent penalty assessed under this subsection.

2. In the case of a person who imports into Ontario or possesses in Ontario equipment for manufacturing cigarettes,
  - i. \$2,500, if it is the person's first penalty assessed under this subsection.
  - ii. \$5,000, if it is the person's second penalty assessed under this subsection.
  - iii. \$15,000, if it is the person's third or subsequent penalty assessed under this subsection.

**(4) Subsections 7.0.1 (4) and (5) of the Act are repealed and the following substituted:**

**Seizure of components, equipment**

(4) A person authorized by the Minister under subsection 23 (1) may, on an inspection under that subsection and without a warrant, seize, impound, hold and dispose of cigarette filter components or equipment for manufacturing cigarettes if the authorized person has reasonable and probable grounds to believe that,

- (a) the person in possession of the cigarette filter components requires but does not hold a registration certificate issued under subsection 7 (1); or
- (b) the person in possession of the equipment does not hold a registration certificate issued under subsection 7 (1).

**Seizure of cigarette filter components**

(4.1) A person authorized under subsection 24 (1) may, during a detention of a vehicle under clause 24 (1) (a) and without a warrant, seize, impound, hold and dispose of cigarette filter components if the authorized person has reasonable and probable grounds to believe that,

- (a) the person is in possession of cigarette filter components;
- (b) the person requires a registration certificate issued under subsection 7 (1); and
- (c) the person does not hold a registration certificate issued under subsection 7 (1).

**Forfeiture of components, equipment to the Crown**

(5) Cigarette filter components or equipment for manufacturing cigarettes seized under subsection (4) or (4.1) is forfeited to the Crown in right of Ontario to be disposed of as the Minister directs unless, within 30 days following the seizure, the person from whom the components or equipment was seized, or the owner of the components or equipment, applies to the Superior Court of Justice to establish the right to possession of the components or equipment.

**(5) Subsection 7.0.1 (6) of the Act is amended by,**

- (a) adding "cigarette filter components or" before "equipment"; and
- (b) striking out "holds" and substituting "held or, in the case of cigarette filter components, did not require".

**(6) Subsection 7.0.1 (7) of the Act is amended by adding "cigarette filter components or" before "equipment".**

**(7) Subsection 7.0.1 (8) of the Act is amended by,**

- (a) striking out "held" and substituting "held or, in the case of cigarette filter components, did not require"; and
- (b) adding "cigarette filter components or" before "equipment" wherever it appears.

**(8) Subsection 7.0.1 (9) of the Act is amended by adding "cigarette filter components or" before "equipment".**

**(9) Section 7.0.1 of the Act is amended by adding the following subsection:**

**Forfeiture after conviction**

(9.1) Any cigarette filter components or equipment for manufacturing cigarettes in respect of which a person is convicted of an offence under subsection (1.2), (1.4) or (2) is forfeited to the Crown in right of Ontario to be disposed of as the Minister directs, to the extent that it has not been forfeited or disposed of under subsection 7.0.1 (9).

**(10) Subsection 7.0.1 (10) of the Act is amended by adding "cigarette filter components or" before "equipment" wherever it appears.**

**(11) Section 7.0.1 of the Act is amended by adding the following subsections:**

**Definition**

(11) In this section,

"cigarette filter components" means any components used to make cigarette filters that are prescribed under subsection (12).

### **Regulations, cigarette filter components**

(12) The Minister may make regulations prescribing components used to make cigarette filters for the purposes of the definition of “cigarette filter components” in subsection (11).

#### **7 Section 22.1 of the Act is amended by adding the following subsections:**

##### **Offence**

(3) Every person who fails to comply with subsection (2) is guilty of an offence and, on conviction, is liable to a fine of not less than \$1,000 and not more than \$25,000.

##### **Penalty**

(4) Every person who fails to comply with subsection (2) shall pay a penalty to the Minister, when assessed for it, of \$1,000.

#### **8 Section 22.2 of the Act is amended by adding the following subsections:**

##### **Offence**

(4) Every person who fails to comply with subsection (3) is guilty of an offence and, on conviction, is liable to a fine of not less than \$1,000 and not more than \$25,000.

##### **Penalty**

(5) Every person who fails to comply with subsection (3) shall pay a penalty to the Minister, when assessed for it, of \$1,000.

#### **9 Section 23.0.1 of the Act is amended by adding the following subsection:**

##### **Raw leaf tobacco not harvested**

(9.1) If a notice of intent given under subsection (2) relates to the seizure and disposal of raw leaf tobacco that has not yet been harvested and the person authorized by the Minister may seize and dispose of the tobacco in accordance with subsection (9),

- (a) the person authorized by the Minister may supervise the removal and disposal of the tobacco by, and at the risk and expense of, the person to whom notice was given under subsection (2); and
- (b) the Minister may recover the cost of the removal or disposal from the person to whom notice was given under subsection (2).

#### **10 The Act is amended by adding the following section:**

##### **Publication of information**

**32.2** (1) The Minister may publish or otherwise make available to the general public the name of any person, including an individual, convicted of an offence under this Act, a description of the offence, the date of the conviction and the person’s sentence.

##### **FIPPA**

(2) The disclosure of any personal information under subsection (1) is deemed to comply with clause 42 (1) (e) of the *Freedom of Information and Protection of Privacy Act*.

#### **11 The Act is amended by adding the following section:**

##### **Application**

**35.2** (1) This section does not apply to:

1. Raw leaf tobacco seized or forfeited under subsection 2.2 (15.1), 2.3 (13.1), 2.4 (7), section 23.0.1, or subsection 23.0.2 (1) or 23.0.3 (2).
2. Tobacco products seized under subsection 6 (7).
3. Cigarette filter components or equipment for manufacturing cigarettes seized under subsection 7.0.1 (4) or (4.1).
4. Cigars or other tobacco seized or forfeited under subsection 23.1.1 (2) or 29.1 (2.1) or (5).
5. Unmarked tobacco products seized or forfeited under subsection 23.1 (1), (1.1), 29 (3), (4) or (18).
6. Tobacco products forfeited under subsection 31 (3) or 35 (2.1).
7. Tobacco seized under subsection 24 (3).

##### **Forfeiture**

(2) If a person is convicted of an offence under this Act, the justice may, in addition to any other penalty, order that any of the following be forfeited to the Crown:

1. Any item or thing acquired by the person, directly or indirectly, in whole or in part, as a result of an act or omission that is an offence under this Act.
2. Any item or thing that was used to engage in the offence for which the person was convicted.

**Disposal**

- (3) Anything forfeited to the Crown under this section may be disposed of in any manner determined by the Minister.

**Costs of seizure, etc.**

- (4) If a person is convicted of an offence under this Act, the justice may, in addition to any other penalty, order the person to pay all or part of the expenses incurred by the Minister with respect to the seizure, impounding, holding or disposal of anything seized in connection with the offence.

**Application by person with interest**

- (5) If an item or thing is forfeited to the Crown under this section, a person who claims an interest in the item or thing and who is not the person from whom the item or thing was seized or the person who was convicted may apply to a justice, not later than 30 days after the thing is forfeited, on notice to the Minister and to the person from whom the item or thing was seized, for an order directing that the item or thing be released to the person claiming the interest.

**Conditions**

- (6) An order made under subsection (5) is subject to such conditions as may be imposed by the justice.

**Definition**

- (7) In this section,

“justice” means a justice under the *Provincial Offences Act*.

**Commencement**

**12 (1) Subject to subsections (2) and (3), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Subsection 4 (1) comes into force on July 1, 2018.**

**(3) Section 6 comes into force on January 1, 2018.**

**SCHEDULE 33  
WORKPLACE SAFETY AND INSURANCE ACT, 1997**

**1 Subsections 13 (4) and (5) of the *Workplace Safety and Insurance Act, 1997* are repealed and the following substituted:**

**Mental stress**

(4) Subject to subsection (5), a worker is entitled to benefits under the insurance plan for chronic or traumatic mental stress arising out of and in the course of the worker's employment.

**Same, exception**

(5) A worker is not entitled to benefits for mental stress caused by decisions or actions of the worker's employer relating to the worker's employment, including a decision to change the work to be performed or the working conditions, to discipline the worker or to terminate the employment.

**2 The English version of subsection 14 (7) of the Act is amended by striking out "his or her employer's decisions or actions" and substituting "decisions or actions of the worker's employer".**

**3 (1) Subsection 43 (2) of the Act is repealed and the following substituted:**

**Amount**

(2) Subject to subsections (2.1), (2.2), (3) and (4), the amount of the payments is 85 per cent of the difference between,

- (a) the worker's net average earnings before the injury; and
- (b) the net average earnings that the worker earns or is able to earn in suitable and available employment or business after the injury.

**Minimum amount, full loss of earnings**

(2.1) The minimum amount of the payments for full loss of earnings is the lesser of \$22,904.44 and the worker's net average earnings before the injury.

**(2) Section 43 of the Act is amended by adding the following subsection:**

**Minimum amount, partial loss of earnings**

(2.2) The minimum amount of the payments for partial loss of earnings is,

- (a) if the worker's net average earnings before the injury is less than \$17,559.88, the difference between the worker's net average earnings before the injury and the net average earnings that the worker earns or is able to earn in suitable and available employment or business after the injury; or
- (b) if the worker's net average earnings before the injury is greater than or equal to \$17,559.88, but 85 per cent of the worker's net average earnings before the injury is less than \$17,559.88, the higher of,
  - (i) the difference between \$17,559.88 and the net average earnings that the worker earns or is able to earn in suitable and available employment or business after the injury, and
  - (ii) 85 per cent of the difference between the worker's net average earnings before the injury and the net average earnings that the worker earns or is able to earn in suitable and available employment or business after the injury.

**(3) Section 43 of the Act is amended by adding the following subsections:**

**Transition, full loss of earnings**

(8) The following rules apply for the purpose of calculating amounts payable for full loss of earnings under this section for any period before January 1, 2017, regardless of when the Board determines that the worker is entitled to the amount:

1. The minimum amount for full loss of earnings set out in subsection (2) as it read on December 30, 2017, and as adjusted in accordance with section 51, as it read on December 31, 2017, continues to apply for the purpose of calculating amounts payable for full loss of earnings under this section for the calendar year in which the injury was sustained.
2. The minimum amount for full loss of earnings set out in subsection (2) as it read on December 30, 2017, and as adjusted in accordance with the alternate indexing factor described in subsection 50 (1), as it read on December 31, 2017, continues to apply for the purpose of calculating amounts payable for full loss of earnings under this section for subsequent years.

**Same, 2017 injury**

(9) The following rules apply for the purpose of calculating amounts payable for full loss of earnings under this section for injuries sustained between January 1, 2017 and December 31, 2017, regardless of when the Board determines that the worker is entitled to the amount:

1. The minimum amount for full loss of earnings set out in subsection (2) as it read on December 30, 2017, and as adjusted in accordance with section 51, as it read on December 31, 2017, continues to apply for the purpose of calculating amounts payable for full loss of earnings under this section for the 2017 calendar year.
2. For the purpose of calculating the January 1, 2018 annual adjustment to amounts payable required under section 52, the Board shall calculate the amount payable using the minimum amount for full loss of earnings set out in subsection (2.1).

**(4) Section 43 of the Act is amended by adding the following subsections:**

**Transition, partial loss of earnings**

(10) Any payments made for partial loss of earnings under this section for any period before January 1, 2018 that were calculated in the manner described in subsection (11) are not invalid solely on the ground that they were calculated in that manner, and there is no right to object to or appeal a decision, or to commence an action or other legal proceeding on that ground alone.

**Same**

(11) The amounts payable were calculated in accordance with the rules respecting the determination of the minimum amount of payments for partial loss of earnings, as set out in subsection (2.2), with the following modifications:

1. The calculations were based on a dollar amount of \$15,312.51, as of January 1, 1998.
2. The dollar amount set out in paragraph 1 was adjusted annually in accordance with section 51, as it read on December 31, 2017.

**4 (1) Subsection 46 (2) of the Act is amended,**

- (a) by striking out “\$51,535.37” wherever it appears and substituting in each case “\$59,095.26”;
- (b) by striking out “\$1,145.63” wherever it appears and substituting in each case “\$1,313.71”;
- (c) by striking out “\$74,439.52” in the portion after clause (b) and substituting “\$85,359.27”; and
- (d) by striking out “\$28,631.22” in the portion after clause (b) and substituting “\$32,831.21”.

(2) Paragraph 1 of subsection 46 (3) of the Act is amended by striking out “\$11,452.07” wherever it appears and substituting in each case “\$13,132.01”.

(3) Paragraph 1 of subsection 46 (4) of the Act is amended by striking out “\$11,452.07” and substituting “\$13,132.01”.

**(4) Section 46 of the Act is amended by adding the following subsection:**

**Transition**

(7) The amount of compensation payable to a worker under this section for non-economic loss for any period before January 1, 2018 shall be calculated using the amounts set out in this section as it read on December 30, 2017, and as adjusted in accordance with section 51, as it read on December 31, 2017, regardless of when the Board determines that the worker is entitled to the amount.

**5 (1) Subsection 48 (2) of the Act is amended,**

- (a) by striking out “\$55,555.55” in the portion before clause (a) and substituting “\$80,673.30”;
- (b) by striking out “\$1,388.88” wherever it appears and in each case substituting “\$2,016.83”;
- (c) by striking out “\$83,333.30” in the portion after clause (b) and substituting “\$121,009.87”; and
- (d) by striking out “\$27,777.76” in the portion after clause (b) and substituting “\$40,336.60”.

(2) Subsection 48 (3) of the Act is amended by striking out “\$15,312.51” wherever it appears and in each case substituting “\$22,904.44”.

(3) Subsection 48 (4) of the Act is amended by striking out “\$15,312.51” and substituting “\$22,904.44”.

(4) Paragraph 1 of subsection 48 (8) of the Act is amended by striking out “\$83,333.30” and substituting “\$121,009.87”.

(5) Subsection 48 (13) of the Act is amended by striking out “\$55,555.55” and substituting “\$80,673.30”.

(6) Subsection 48 (14) of the Act is amended by striking out “\$15,312.51” wherever it appears and in each case substituting “\$22,904.44”.

(7) Subsection 48 (15) of the Act is amended by striking out “\$15,312.51” wherever it appears and in each case substituting “\$22,904.44”.

(8) Subsection 48 (22) of the Act is amended by striking out “\$2,083.32” and substituting “\$3,025.25”.

**(9) Section 48 of the Act is amended by adding the following subsection:**

**Transition**

(25) The amount of a payment payable to a person under this section for any period before January 1, 2018 shall be calculated using the amounts set out in this section as it read on December 30, 2017, and as adjusted in accordance with the alternate indexing factor described in subsection 50 (1), as it read on December 31, 2017, regardless of when the Board determines that the person is entitled to the amount.

**6 Section 51 of the Act is amended by adding the following subsection:**

**Payments made prior to 2018**

(2.1) Any payments made before January 1, 2018 that were calculated using an amount set out in this Act that was required to be adjusted in accordance with this section, as it read on December 31, 2017, but that was instead adjusted in accordance with the alternate indexing factor described in subsection 50 (1), as it read on December 31, 2017, are not invalid solely on the ground that the amount used to calculate the payment was not adjusted as required in accordance with this section, as it read on December 31, 2017, and there is no right to object to or appeal a decision, or to commence an action or other legal proceeding on that ground alone.

**7 (1) Section 110 of the Act is amended by adding the following subsections:**

**Same**

(6) Section 147 of the pre-1997 Act shall be deemed to be amended by adding the following subsections:

**Amount as adjusted annually**

(8.1) Subsection (8) does not apply with respect to the amount of the supplement, as that amount is adjusted annually under section 148.

**Same, transition**

(8.2) Despite subsection (8.1), subsection (8) continues to apply to the amount of a supplement, as that amount is adjusted annually under section 148, and payable under subsection (4) for any period before January 1, 2018, regardless of when the Board determines that the worker is entitled to the supplement.

**Same**

(7) Subsection 147 (13) of the pre-1997 Act shall be deemed to be amended by striking out “and recalculate” and substituting “and may recalculate”.

**(2) Section 110 of the Act is amended by adding the following subsections:**

**Same**

(8) Paragraph 4 of subsection 147 (16) of the pre-1997 Act shall be deemed to be repealed.

**Same**

(9) Paragraph 4 of subsection 147 (17) of the pre-1997 Act shall be deemed to be repealed.

**Same**

(10) Subsections (11) and (12) apply to a worker who, on or after April 27, 2017 is entitled to the additional payment provided for in subsection 147 (14) of the pre-1997 Act, but whose payment was reduced under subsection 147 (16) or (17) of the pre-1997 Act as those subsections applied before the day subsection 7 (2) of Schedule 33 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* comes into force.

**Same**

(11) If the Board has made a decision relating to the calculation of a reduction made under subsection 147 (16) or (17) of the pre-1997 Act before the day subsection 7 (2) of Schedule 33 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* comes into force, the worker who is in receipt of the reduced payment, or whose payment was reduced to nil, may request that the Board reconsider the claim, and the Board shall do the following:

1. The Board shall determine if the payment was reduced as a result of the application of paragraph 4 of subsection 147 (16) or 147 (17) of the pre-1997 Act, as the case may be, as those subsections applied before the day subsection 7 (2) of Schedule 33 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* comes into force.
2. If the Board determines that the payment was not reduced in the manner described in paragraph 1, the Board shall advise the worker of its determination.
3. If the Board determines that the payment was reduced in the manner described in paragraph 1, the Board shall recalculate the reduction in accordance with subsection (8) or (9), as the case may be, and shall pay the worker any difference owing.

**Same**

(12) If the Appeals Tribunal has made a decision regarding a Board decision relating to the calculation of a reduction made under subsection 147 (16) or (17) of the pre-1997 Act before the day subsection 7 (2) of Schedule 33 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* comes into force, the worker who is in receipt of the reduced payment, or whose payment was reduced to nil, may request that the Appeals Tribunal refer the decision back to the Board, and the Appeals Tribunal shall refer the decision back to the Board, and the Board shall follow the steps set out in paragraphs 1 to 3 of subsection (11).

**8 (1) Subsection 159 (2) of the Act is amended by adding the following clauses:**

- (a.1) to establish policies concerning the interpretation and application of this Act;
- (a.2) to establish policies concerning evidentiary requirements for establishing entitlement to benefits under the insurance plan;
- (a.3) to establish policies concerning the adjudicative principles to be applied for the purpose of determining entitlement to benefits under the insurance plan;

**(2) Section 159 of the Act is amended by adding the following subsection:****Same**

(2.1) A policy established under clause (2) (a.2) or (a.3) may provide that different evidentiary requirements or adjudicative principles apply to different types of entitlements, where it is appropriate, having regard to the different basis for and the characteristics of each entitlement.

**Commencement**

**9 (1) Subject to subsections (2) to (4), this Schedule comes into force on the day the *Stronger, Healthier Ontario Act (Budget Measures), 2017* receives Royal Assent.**

**(2) Subsections 3 (1), 4 (1) to (3), 5 (1) to (8) and 7 (1) come into force on December 31, 2017.**

**(3) Subsection 7 (2) comes into force on the earlier of December 31, 2017 and a day to be named by proclamation of the Lieutenant Governor.**

**(4) Sections 1 and 2 and subsections 3 (3), 4 (4) and 5 (9) come into force on January 1, 2018.**