

**AMENDMENT**

**Bill 6**

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE  
BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN  
OTHER MEASURES**

**SECTION 94** (section 1029.8.21.16.1 of the Taxation Act)

Insert "necessary" after "initial certification" in paragraph a of the definition of "pre-commercialization activities" in the first paragraph of proposed section 1029.8.21.16.1.

*Adopte All*

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BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN  
OTHER MEASURES**

**SECTION 100** (section 1029.8.36.167 of the Taxation Act)

Insert after the definition of “critical mineral”, proposed by paragraph 4 of subsection 1:

““Far North of Québec” means the territory of Québec situated north of the 55th degree of north latitude;

*Adopté Allé*

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OTHER MEASURES**

**SECTION 101** (section 1029.8.36.167.2 of the Taxation Act)

In proposed section 1029.8.36.167.2:

1. In subparagraph *a* of the first paragraph:

(*a*) insert “, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec” at the end of subparagraphs *i* and *ii*;

(*b*) add at the end:

iii. one-half of the aggregate of all amounts each of which is the corporation’s eligible expenses, for a preceding year concerned, that are incurred after 25 March 2025, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.168 or 1029.8.36.170 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, and

iv. one-half of the aggregate of all amounts each of which is the corporation’s share of a partnership’s eligible expenses, for a fiscal period of the partnership that ends in a preceding year concerned, that are incurred after 25 March 2025, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.169 or 1029.8.36.171 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; or

2. In the second paragraph:

(*a*) replace “would be” in subparagraphs *a* and *b* by “is”;

(*b*) insert “, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec” at the end of subparagraphs *a* and *b*;

(c) add at the end:

(c) one-half of the aggregate of all amounts each of which is the eligible expenses of a corporation that is a member of the associated group in the particular year, for a preceding year concerned, that are incurred after 25 March 2025, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.168 or 1029.8.36.170 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; and

(d) one-half of the aggregate of all amounts each of which is the share of a corporation that is a member of the associated group in the particular year of a partnership's eligible expenses, for a fiscal period of the partnership that ends in a preceding year concerned of the corporation, that are incurred after 25 March 2025, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.169 or 1029.8.36.171 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.

*Adopté*

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OTHER MEASURES**

**SECTION 101** (section 1029.8.36.167.4 of the Taxation Act)

Replace proposed section 1029.8.36.167.4 by:

**“1029.8.36.167.4.** For the purposes of this division, the balance of a qualified partnership’s cumulative eligible expense limit for a particular fiscal period is equal to the amount by which \$100,000,000 exceeds the aggregate of

(a) the aggregate of all amounts each of which is the qualified partnership’s eligible expenses, for a fiscal period (in this section referred to as the “preceding fiscal period concerned”) that ends in the 48-month period preceding the beginning of the particular fiscal period, that are incurred after 25 March 2025 and in respect of which an amount is deemed to have been paid to the Minister under section 1029.8.36.169 or 1029.8.36.171, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; and

(b) one-half of the aggregate of all amounts each of which is the qualified partnership’s eligible expenses, for a preceding fiscal period concerned, that are incurred after 25 March 2025, in respect of which an amount is deemed to have been paid to the Minister under section 1029.8.36.169 or 1029.8.36.171 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.

*Adopté*

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**SECTION 101** (section 1029.8.36.167.5 of the Taxation Act)

Replace the first paragraph of proposed section 1029.8.36.167.5 by:

For the purposes of this division, the balance of a joint venture's cumulative eligible expense limit for a particular fiscal period of the joint venture is equal to the amount by which \$100,000,000 exceeds the aggregate of

(a) the aggregate of all amounts each of which is the eligible expenses incurred after 25 March 2025 by a corporation or a partnership as a party to the joint venture, in a fiscal period of the joint venture (in this paragraph referred to as the "preceding fiscal period concerned") that ends in the 48-month period preceding the beginning of the particular fiscal period and in respect of which an amount is deemed to have been paid to the Minister under any of sections 1029.8.36.168 to 1029.8.36.171, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; and

(b) one-half of the aggregate of all amounts each of which is the eligible expenses incurred after 25 March 2025 by a corporation or a partnership as a party to the joint venture, in a preceding fiscal period concerned, in respect of which an amount is deemed to have been paid to the Minister under any of sections 1029.8.36.168 to 1029.8.36.171 and that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.

*Adopté*

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BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN  
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**SECTION 102 (section 1029.8.36.168 of the Taxation Act)**

Replace the third paragraph of section 1029.8.36.168, proposed by paragraph 5 of subsection 1, by:

“The total of the eligible expenses that are referred to in the first paragraph in respect of a corporation for a taxation year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, and of one-half of the eligible expenses referred to in the first paragraph that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec may not exceed the amount that is the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is

(a) its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 or 1029.8.36.171 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169 or 1029.8.36.171, as the case may be, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; or

(b) one-half of its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 or 1029.8.36.171 for the year, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169 or 1029.8.36.171, as the case may be, and that is mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.”

*Adopté*

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OTHER MEASURES**

**SECTION 103 (section 1029.8.36.169 of the Taxation Act)**

Replace the third paragraph of section 1029.8.36.169, proposed by paragraph 5 of subsection 1, by:

“The total of all amounts each of which is a corporation’s share of the eligible expenses that are referred to in the first paragraph for a taxation year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, and of one-half of its share of the eligible expenses referred to in the first paragraph for a taxation year that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec may not exceed the amount that is the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is

(a) the eligible expenses, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, that are referred to in the first paragraph of section 1029.8.36.168 or 1029.8.36.170 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.168 or 1029.8.36.170, as the case may be;

(b) one-half of the eligible expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, that are referred to in the first paragraph of section 1029.8.36.168 or 1029.8.36.170 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.168 or 1029.8.36.170, as the case may be;

(c) its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.171 for the year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.171; or

(d) one-half of its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.171 for the year, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.171, to the extent that those eligible expenses are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.”

*Adopte All*

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BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN  
OTHER MEASURES**

**SECTION 104 (section 1029.8.36.170 of the Taxation Act)**

Replace the fourth paragraph of section 1029.8.36.170, proposed by paragraph 7 of subsection 1, by:

“The total of the eligible expenses that are referred to in the first paragraph in respect of a corporation for a taxation year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, and of one-half of the eligible expenses referred to in the first paragraph that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec may not exceed the amount that is the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is

(a) its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 or 1029.8.36.171 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169 or 1029.8.36.171, as the case may be, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec; or

(b) one-half of its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 or 1029.8.36.171 for the year, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169 or 1029.8.36.171, as the case may be, and that is mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.”

*Adopté All*

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BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN  
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**SECTION 105** (section 1029.8.36.171 of the Taxation Act)

Replace the fourth paragraph of section 1029.8.36.171, proposed by paragraph 7 of subsection 1, by:

“The total of all amounts each of which is a corporation’s share of the eligible expenses that are referred to in the first paragraph for a taxation year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, and of one-half of its share of the eligible expenses referred to in the first paragraph for a taxation year that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec may not exceed the amount that is the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is

(a) the eligible expenses, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, that are referred to in the first paragraph of section 1029.8.36.168 or 1029.8.36.170 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.168 or 1029.8.36.170, as the case may be;

(b) one-half of the eligible expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, that are referred to in the first paragraph of section 1029.8.36.168 or 1029.8.36.170 for the year and in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.168 or 1029.8.36.170, as the case may be;

(c) its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 for the year, other than expenses that are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169; or

(d) one-half of its share of the portion of the eligible expenses that is referred to in the first paragraph of section 1029.8.36.169 for the year, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.169, to the extent that those eligible expenses are mainly attributable to critical minerals or strategic minerals incurred in the Far North of Québec.”

*Adopte All*