

**WARNING:**

This document is an administrative version of the proposed *Regulation to amend the Regulation respecting the application of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions*. The official version is the one published in the *Gazette officielle du Québec*.

**Regulation to amend the Regulation respecting the application of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions**

**Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions**

(chapter A-33.02, ss. 3, 6 and 10)

1. The Regulation respecting the application of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02, r. 1) is amended in section 1

(1) in the definition of "low-emission motor vehicle"

(a) by replacing paragraph 1 by the following:

"(1) by the association of an electric motor or other means of propulsion that emits no pollutants with a motor that emits pollutants whose battery used to supply the electric motor or the component used to supply the other means of propulsion is recharged, as the case may be,

(a) by an energy source that is not on board the vehicle; or

(b) either by an energy source that is not on board the vehicle or by a motor that emits pollutants;"

(b) by inserting "energy" after "source" in paragraph 3;

(2) by inserting the following definition in alphabetical order:

""motor vehicle equipped with strong hybrid technology" means a vehicle propelled, as the case may be,

(1) by the association of an electric motor or other means of propulsion that emits no pollutants with a motor that emits pollutants whose battery used to supply the electric motor or the component used to supply the other means of propulsion is recharged by a motor that emits pollutants; or

(2) solely by an electric motor whose battery used to supply the motor is recharged by a motor that emits pollutants,

that meets the conditions in section 2 and, if paragraph 1 applies to the vehicle, is capable of being propelled exclusively by the electric motor or by the other means of propulsion;"

ACTUAL TEXT	PROPOSED TEXT
<p>1. In this Regulation, unless the context indicates otherwise,</p> <p>“low-emission motor vehicle” means a vehicle propelled, as the case may be,</p> <p>(1) by the association of an electric motor or another means of propulsion that emits no pollutants with an engine that emits pollutants;</p> <p>(2) <i>(paragraph revoked)</i>;</p> <p>(3) solely by an electric motor whose battery used to supply the motor is recharged from a source that is not on board the vehicle or by a motor that emits pollutants;</p> <p>and that meets the conditions provided for in section 2; (<i>véhicule automobile à faibles émissions</i>)</p> <p>“low-speed motor vehicle” means a zero-emission motor vehicle equipped with at least 3 wheels that, on a plane paved surface and over a distance of 1.6 km, reaches a maximum speed between 32 and 40 km/h, whose electric range, when it travels without interruption at its maximum speed with a load of 150 kg, is not less than 40 kilometres, and whose gross weight rating is less than 1,361 kg; (<i>véhicule automobile à basse vitesse</i>)</p> <p>“motor vehicle with a range extender” means a low-emission motor vehicle equipped with a range extender that enables it, where it travels and has used all of its basic electric range, to continue travelling over a distance that must be less than the distance that the range allows to travel and whose basic electric range is at least 121 km; (<i>véhicule automobile avec un prolongateur d'autonomie</i>)</p>	<p>1. In this Regulation, unless the context indicates otherwise,</p> <p>“low-emission motor vehicle” means a vehicle propelled, as the case may be,</p> <p><del>(1) by the association of an electric motor or another means of propulsion that emits no pollutants with an engine that emits pollutants;</del></p> <p><u>(1) by the association of an electric motor or other means of propulsion that emits no pollutants with a motor that emits pollutants whose battery used to supply the electric motor or the component used to supply the other means of propulsion is recharged, as the case may be,</u></p> <p><u>(a) by an energy source that is not on board the vehicle; or</u></p> <p><u>(b) either by an energy source that is not on board the vehicle or by a motor that emits pollutants;</u></p> <p>(2) <i>(paragraph revoked)</i>;</p> <p>(3) solely by an electric motor whose battery used to supply the motor is recharged from a source [of] energy that is not on board the vehicle or by a motor that emits pollutants;</p> <p>and that meets the conditions provided for in section 2; (<i>véhicule automobile à faibles émissions</i>)</p> <p>“low-speed motor vehicle” means a zero-emission motor vehicle equipped with at least 3 wheels that, on a plane paved surface and over a distance of 1.6 km, reaches a maximum speed between 32 and 40 km/h, whose electric range, when it travels without interruption at its maximum speed with a load of 150 kg, is not less than 40 kilometres, and whose</p>

“reconditioned motor vehicle” means a motor vehicle that, in addition to the conditions set out in paragraphs 1 and 2 of section 6 of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions ([chapter A-33.02](#)), meets, at the time of its sale or lease by a motor vehicle manufacturer, the following conditions:

(1) the vehicle has the same equipment as a new motor vehicle of the same model and the same model year, or a more recent model year, offered for sale or lease in Québec; the equipment may be of higher quality than the original equipment;

(2) the equipment is in a condition comparable to the condition of the original equipment of a new motor vehicle of the same model and the same model year;

(3) whichever comes first

(a) when subtracting the number representing the model year of the motor vehicle from the number representing the calendar year during which the motor vehicle was registered for the first time in Québec, the result obtained does not exceed 4; or

(b) the number of kilometres indicated on the vehicle’s odometer does not exceed 100,000 km;

(4) it is covered by the same conventional warranty as that offered by the motor vehicle manufacturer for a new motor vehicle of the same model and the same model year sold or leased in Québec, for the unexpired term of the warranty for such a vehicle; (*véhicule automobile remis en état*)

“zero-emission motor vehicle” means a motor vehicle propelled solely by an electric motor, including a motor vehicle whose motor is supplied by a hydrogen

gross weight rating is less than 1,361 kg; (*véhicule automobile à basse vitesse*)

“motor vehicle with a range extender” means a low-emission motor vehicle equipped with a range extender that enables it, where it travels and has used all of its basic electric range, to continue travelling over a distance that must be less than the distance that the range allows to travel and whose basic electric range is at least 121 km; (*véhicule automobile avec un prolongateur d’autonomie*)

“motor vehicle equipped with strong hybrid technology” means a vehicle propelled, as the case may be,

(1) by the association of an electric motor or other means of propulsion that emits no pollutants with a motor that emits pollutants whose battery used to supply the electric motor or the component used to supply the other means of propulsion is recharged by a motor that emits pollutants; or

(2) solely by an electric motor whose battery used to supply the motor is recharged by a motor that emits pollutants, that meets the conditions in section 2 and, if paragraph 1 applies to the vehicle, is capable of being propelled exclusively by the electric motor or by the other means of propulsion;

“reconditioned motor vehicle” means a motor vehicle that, in addition to the conditions set out in paragraphs 1 and 2 of section 6 of the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions ([chapter A-33.02](#)), meets, at the time of its sale or lease by a motor vehicle manufacturer, the following conditions:

(1) the vehicle has the same equipment as a new motor vehicle of the same model

<p>fuel cell, or another means of propulsion that emits no pollutants and whose sole element emitting pollutants is the vehicle's air conditioner. (<i>véhicule automobile zéro émission</i>)</p>	<p>and the same model year, or a more recent model year, offered for sale or lease in Québec; the equipment may be of higher quality than the original equipment;</p> <p>(2) the equipment is in a condition comparable to the condition of the original equipment of a new motor vehicle of the same model and the same model year;</p> <p>(3) whichever comes first</p> <p>(a) when subtracting the number representing the model year of the motor vehicle from the number representing the calendar year during which the motor vehicle was registered for the first time in Québec, the result obtained does not exceed 4; or</p> <p>(b) the number of kilometres indicated on the vehicle's odometer does not exceed 100,000 km;</p> <p>(4) it is covered by the same conventional warranty as that offered by the motor vehicle manufacturer for a new motor vehicle of the same model and the same model year sold or leased in Québec, for the unexpired term of the warranty for such a vehicle; (<i>véhicule automobile remis en état</i>)</p> <p>“zero-emission motor vehicle” means a motor vehicle propelled solely by an electric motor, including a motor vehicle whose motor is supplied by a hydrogen fuel cell, or another means of propulsion that emits no pollutants and whose sole element emitting pollutants is the vehicle's air conditioner. (<i>véhicule automobile zéro émission</i>)</p>
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**2.** Section 2 is amended

(1) by inserting "or a motor vehicle equipped with strong hybrid technology" after "low-emission motor vehicle" in the portion before paragraph 1;

(2) by adding the following paragraph at the end:

"As of *(insert the date of coming into force of this Regulation)*, the values referred to in subparagraph 1 of the first paragraph for a 2026 or subsequent model year low-emission motor vehicle or motor vehicle equipped with strong hybrid technology are indicated in section 1961.4(d)(2)(A)1 of Title 13 of the California Code of Regulations, those values being calculated using the methods provided for in section 1961.4(c)(1) of the same Title."

ACTUAL TEXT	PROPOSED TEXT
<p><b>2.</b> To be considered a low-emission motor vehicle, a motor vehicle must, in addition to what is provided for in the definition in section 1, meet the following conditions:</p> <p>(1) if the type of model of the motor vehicle corresponds to one of those referred to in the first category indicated in the table in section 1961.2(a)(1) of Title 13 of the California Code of Regulations for model years 2020 to 2025 or to one of those referred to in section 1961.4(d)(2)(A)1 of Title 13 for 2026 and subsequent model years, the maximum quantity of each of the following gases, that is, formaldehyde, non-methane volatile organic compounds, carbon monoxide and nitrogen oxide, as well as particulates produced by the fuel combustion process, emitted into the atmosphere by the motor vehicle through its exhaust pipe, must not exceed the values corresponding, according to the quantity of gas and particulates emitted by the vehicle exhaust pipe, to the SULEV30 category or a category with a stricter standard, provided for in section 1961.2(a)(1) of Title 13 of the California Code of Regulations, those values being calculated by using the methods provided for in section 1961.2(d) of the same Title;</p>	<p><b>2.</b> To be considered a low-emission motor vehicle <u>or a motor vehicle equipped with strong hybrid technology</u>, a motor vehicle must, in addition to what is provided for in the definition in section 1, meet the following conditions:</p> <p>(1) if the type of model of the motor vehicle corresponds to one of those referred to in the first category indicated in the table in section 1961.2(a)(1) of Title 13 of the California Code of Regulations for model years 2020 to 2025 or to one of those referred to in section 1961.4(d)(2)(A)1 of Title 13 for 2026 and subsequent model years, the maximum quantity of each of the following gases, that is, formaldehyde, non-methane volatile organic compounds, carbon monoxide and nitrogen oxide, as well as particulates produced by the fuel combustion process, emitted into the atmosphere by the motor vehicle through its exhaust pipe, must not exceed the values corresponding, according to the quantity of gas and particulates emitted by the vehicle exhaust pipe, to the SULEV30 category or a category with a stricter standard, provided for in section 1961.2(a)(1) of Title 13 of the California Code of Regulations, those values being</p>

<p>(2) the maximum quantity of hydrocarbon contained in the gases emitted by evaporation by the motor vehicle, that is, the gases emitted otherwise than by the exhaust pipe, must not exceed as of the 2020 model year up to model year 2025 inclusively, the values provided for in section 1976(b)(1)(G) of Title 13 of the California Code of Regulations and, as of model year 2026, the values provided for in section 1976(b)(1)(G) and (H) of Title 13, those values being calculated using the methods provided for in section 1976(c) of the same Title.</p>	<p>calculated by using the methods provided for in section 1961.2(d) of the same Title;</p> <p>(2) the maximum quantity of hydrocarbon contained in the gases emitted by evaporation by the motor vehicle, that is, the gases emitted otherwise than by the exhaust pipe, must not exceed as of the 2020 model year up to model year 2025 inclusively, the values provided for in section 1976(b)(1)(G) of Title 13 of the California Code of Regulations and, as of model year 2026, the values provided for in section 1976(b)(1)(G) and (H) of Title 13, those values being calculated using the methods provided for in section 1976(c) of the same Title.</p> <p><u>As of (insert the date of coming into force of this Regulation), the values referred to in subparagraph 1 of the first paragraph for a 2026 or subsequent model year low-emission motor vehicle or motor vehicle equipped with strong hybrid technology are indicated in section 1961.4(d)(2)(A)1 of Title 13 of the California Code of Regulations, those values being calculated using the methods provided for in section 1961.4(c)(1) of the same Title.</u></p>
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**3.** Section 13 is amended by replacing, in the column headed "Value of the percentage (P)" in the table in the third paragraph,

- (1) "32.50%" by "26.00%" in the line beginning with "2026";
- (2) "45.00%" by "30.00%" in the line beginning with "2027";
- (3) "60.00%" by "35.00%" in the line beginning with "2028";
- (4) "75.00%" by "44.00%" in the line beginning with "2029";
- (5) "85.00%" by "51.00%" in the line beginning with "2030";
- (6) "91.00%" by "58.00%" in the line beginning with "2031";
- (7) "95.00%" by "64.00%" in the line beginning with "2032";

- (8) "97.50%" by "70.00%" in the line beginning with "2033";
- (9) "99.00%" by "75.00%" in the line beginning with "2034";
- (10) "100%" by "80.00%" in the line beginning with "2035 and subsequent".

ACTUAL TEXT	PROPOSED TEXT
<p><b>13.</b> The number of credits that a large or intermediate volume motor vehicle manufacturer must accumulate for a particular model year is determined by means of a percentage of the average of its sales and leases of new motor vehicles for the same model year, using the following equation:</p> $Nc = P \times A$ <p>where</p> <p>Nc = the number of credits that the motor vehicle manufacturer must accumulate;</p> <p>P = the percentage of the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned;</p> <p>A = the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned.</p> <p>For the purpose of calculating the number of credits that must be accumulated by a motor vehicle manufacturer for a particular model year, the average of its sales and leases of new motor vehicles is obtained by adding the number of new motor vehicles sold or leased by the manufacturer for each of the 3 consecutive model years the last of which precedes by 1 model year the model year for which the number of credits must be determined, and by dividing the total by 3.</p> <p>The value of the percentage referred to in the first paragraph is determined in the</p>	<p><b>13.</b> The number of credits that a large or intermediate volume motor vehicle manufacturer must accumulate for a particular model year is determined by means of a percentage of the average of its sales and leases of new motor vehicles for the same model year, using the following equation:</p> $Nc = P \times A$ <p>where</p> <p>Nc = the number of credits that the motor vehicle manufacturer must accumulate;</p> <p>P = the percentage of the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned;</p> <p>A = the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned.</p> <p>For the purpose of calculating the number of credits that must be accumulated by a motor vehicle manufacturer for a particular model year, the average of its sales and leases of new motor vehicles is obtained by adding the number of new motor vehicles sold or leased by the manufacturer for each of the 3 consecutive model years the last of which precedes by 1 model year the model year for which the number of credits must be determined, and by dividing the total by 3.</p> <p>The value of the percentage referred to in the first paragraph is determined in the</p>

table below, based on the model year concerned by the calculation. See table	table below, based on the model year concerned by the calculation. See table
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**4. Section 15 is amended**

(1) in the first paragraph by replacing the table by the following table:

Group of 3 consecutive model years	Credit categories	Maximum percentage
2022-2024	RZEV, RLEV, RVRE and RLSV	30%
2025-2027	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	20%
2028-2030	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	15%
2031-2033	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	10%
Subsequent groups	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	0%

;

(2) by adding the following paragraph at the end:

"Despite the first paragraph, the credits acquired by a motor vehicle manufacturer from another motor vehicle manufacturer before (*insert the date of coming into force of this Regulation*) are, for the group of 3 consecutive model years 2025 to 2027, classified according to the RZEV, RLEV, RVRE and RLSV credit categories."

<b>ACTUAL TEXT</b>	<b>PROPOSED TEXT</b>
<b>15.</b> A motor vehicle manufacturer may accumulate, for each group of 3 model years listed in the table below, by selling or leasing reconditioned motor vehicles, or by acquiring, from another motor vehicle manufacturer, RZEV, RLEV, RVRE or	<b>15.</b> A motor vehicle manufacturer may accumulate, for each group of 3 model years listed in the table below, by selling or leasing reconditioned motor vehicles, or by acquiring, from another motor vehicle manufacturer, RZEV, RLEV, RVRE or

<p>RLSV credits, at most, the percentage specified in the table of the total credits it must accumulate for the group of model years concerned:</p> <p>See table</p> <p>Up to the 2024 model year, a large volume motor vehicle manufacturer may accumulate</p> <p>(1) by selling or leasing new or reconditioned motor vehicles with a range extender, or by acquiring, from another motor vehicle manufacturer, NVRE or RVRE credits, a maximum of 50% of the credits referred to in section 14, that are related to the sale or lease of zero-emission motor vehicles or the acquisition of NZEV or RZEV credits; or</p> <p>(2) by selling or leasing new or reconditioned low-speed motor vehicles, or by acquiring, from another motor vehicle manufacturer, NLSV or RLSV credits, a maximum of 25% of the total of the credits it must accumulate for each period referred to in section 8 of the Act.</p> <p>The total of the credits referred to in the first paragraph and in subparagraph 2 of the second paragraph is calculated in accordance with section 13.</p>	<p>RLSV credits, at most, the percentage specified in the table of the total credits it must accumulate for the group of model years concerned:</p> <p>See table</p> <p>Up to the 2024 model year, a large volume motor vehicle manufacturer may accumulate</p> <p>(1) by selling or leasing new or reconditioned motor vehicles with a range extender, or by acquiring, from another motor vehicle manufacturer, NVRE or RVRE credits, a maximum of 50% of the credits referred to in section 14, that are related to the sale or lease of zero-emission motor vehicles or the acquisition of NZEV or RZEV credits; or</p> <p>(2) by selling or leasing new or reconditioned low-speed motor vehicles, or by acquiring, from another motor vehicle manufacturer, NLSV or RLSV credits, a maximum of 25% of the total of the credits it must accumulate for each period referred to in section 8 of the Act.</p> <p>The total of the credits referred to in the first paragraph and in subparagraph 2 of the second paragraph is calculated in accordance with section 13.</p> <p><u>Despite the first paragraph, the credits acquired by a motor vehicle manufacturer from another motor vehicle manufacturer before (insert the date of coming into force of this Regulation) are, for the group of 3 consecutive model years 2025 to 2027, classified according to the RZEV, RLEV, RVRE and RLSV credit categories.</u></p>
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**5.** Section 16 is amended

(1) by replacing "corresponding to the model years referred to" in the portion before subparagraph 1 of the first paragraph by "determined in accordance with";

(2) by adding the following paragraph at the end:

"As of (*insert the date of coming into force of this Regulation*), the credits accumulated by a motor vehicle manufacturer are, in the register referred to in the first paragraph, classified by groups of 3 model years determined in accordance with section 8 of the Act, from the 2025 model year, according to the following categories:

(1) NZEV credits, that is, the credits accumulated by selling or leasing new zero-emission motor vehicles, excluding low-speed vehicles;

(2) RZEV credits, that is, the credits accumulated by selling or leasing reconditioned zero-emission motor vehicles, excluding low-speed vehicles;

(3) NLEV 80km+ credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles whose electric range is equal to or greater than 80 km;

(4) NLEV 80km- credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles whose electric range is less than 80 km;

(5) RZEV 80km+ credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles whose electric range is equal to or greater than 80 km;

(6) RLEV 50-80km credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles whose electric range is equal to or greater than 50 km but less than 80 km;

(7) NVRE credits, that is, the credits accumulated by selling or leasing new motor vehicles with a range extender;

(8) RVRE credits, that is, the credits accumulated by selling or leasing reconditioned motor vehicles with a range extender;

(9) NLSV credits, that is, the credits accumulated by selling or leasing new low-speed motor vehicles;

(10) RLSV credits, that is, the credits accumulated by selling or leasing reconditioned low-speed motor vehicles;

(11)NSHV credits, the credits accumulated by selling or leasing new motor vehicles equipped with strong hybrid technology.".

ACTUAL TEXT	PROPOSED TEXT
<b>16.</b> The credits accumulated by a motor vehicle manufacturer are, in the register kept under section 11 of the Act, classified by groups of 3 model years corresponding	<b>16.</b> The credits accumulated by a motor vehicle manufacturer are, in the register kept under section 11 of the Act, classified by groups of 3 model years <u>determined in</u>

to the model years referred to in section 8 of the Act, according to the following categories:

(1) NZEV credits, that is, the credits accumulated by selling or leasing new zero-emission motor vehicles, excluding low-speed vehicles;

(2) RZEV credits, that is, the credits accumulated by selling or leasing reconditioned zero-emission motor vehicles, excluding low-speed vehicles;

(3) NLEV credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles;

(4) RLEV credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles;

(5) NVRE credits, that is, the credits accumulated by selling or leasing new motor vehicles with a range extender;

(6) RVRE credits, that is, the credits accumulated by selling or leasing reconditioned motor vehicles with a range extender;

(7) NLSV credits, that is, the credits accumulated selling or leasing new low-speed motor vehicles;

(8) RLSV credits, that is, the credits accumulated by selling or leasing reconditioned low-speed motor vehicles.

accordance with ~~corresponding to the model years referred to [in]~~ section 8 of the Act, according to the following categories:

(1) NZEV credits, that is, the credits accumulated by selling or leasing new zero-emission motor vehicles, excluding low-speed vehicles;

(2) RZEV credits, that is, the credits accumulated by selling or leasing reconditioned zero-emission motor vehicles, excluding low-speed vehicles;

(3) NLEV credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles;

(4) RLEV credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles;

(5) NVRE credits, that is, the credits accumulated by selling or leasing new motor vehicles with a range extender;

(6) RVRE credits, that is, the credits accumulated by selling or leasing reconditioned motor vehicles with a range extender;

(7) NLSV credits, that is, the credits accumulated selling or leasing new low-speed motor vehicles;

(8) RLSV credits, that is, the credits accumulated by selling or leasing reconditioned low-speed motor vehicles.

As of (insert the date of coming into force of this Regulation), the credits accumulated by a motor vehicle manufacturer are, in the register referred to in the first paragraph, classified by groups of 3 model years determined in accordance with section 8 of the Act, from the 2025 model year, according to the following categories:

(1) NZEV credits, that is, the credits accumulated by selling or leasing new zero-emission motor vehicles, excluding low-speed vehicles;

(2) RZEV credits, that is, the credits accumulated by selling or leasing reconditioned zero-emission motor vehicles, excluding low-speed vehicles;

(3) NLEV 80km+ credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles whose electric range is equal to or greater than 80 km;

(4) NLEV 80km- credits, that is, the credits accumulated by selling or leasing new low-emission motor vehicles whose electric range is less than 80 km;

(5) RZEV 80km+ credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles whose electric range is equal to or greater than 80 km;

(6) RLEV 50-80km credits, that is, the credits accumulated by selling or leasing reconditioned low-emission motor vehicles whose electric range is equal to or greater than 50 km but less than 80 km;

(7) NVRE credits, that is, the credits accumulated by selling or leasing new motor vehicles with a range extender;

(8) RVRE credits, that is, the credits accumulated by selling or leasing reconditioned motor vehicles with a range extender;

(9) NLSV credits, that is, the credits accumulated by selling or leasing new low-speed motor vehicles;

(10) RLSV credits, that is, the credits accumulated by selling or leasing reconditioned low-speed motor vehicles;

	<u>(11) NSHV credits, the credits accumulated by selling or leasing new motor vehicles equipped with strong hybrid technology."</u>
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**6.** Section 27.1 is amended

(1) by replacing "If" by "As of (*insert the date of coming into force of this Regulation*), if";

(2) by replacing "to 0.5 credits" by ", as applicable, to";

(3) by adding the following at the end:

"(1) 0.5 credits if the vehicle's electric range is equal to or greater than 16 km, but less than 80 km; or

(2) 0.75 credits if the vehicle's electric range is equal to or greater than 80 km."

ACTUAL TEXT	PROPOSED TEXT
<p><b>27.1.</b> If a new low-emission motor vehicle is registered in Québec after 1 September 2025, it gives entitlement to 0.5 credits.</p>	<p><b>27.1.</b> <u>As of (<i>insert the date of coming into force of this Regulation</i>), if</u> a new low-emission motor vehicle is registered in Québec after 1 September 2025, it gives entitlement, <u>as applicable, to</u> <del>to 0.5 credits.</del></p> <p><u>(1) 0.5 credits if the vehicle's electric range is equal to or greater than 16 km, but less than 80 km; or</u></p> <p><u>(2) 0.75 credits if the vehicle's electric range is equal to or greater than 80 km.</u></p>

**7.** Section 29.2 is replaced by the following:

**"29.2.** The sale or lease of a new low-emission motor vehicle gives entitlement to 0.75 credits if the electric range of the vehicle is equal to or greater than 80 km.

The electric range of a motor vehicle referred to in this section or in section 29.3 is determined using the following equation:

$$ER = R \times 0.7$$

where

ER = the electric range of a motor vehicle referred to in this section or in section 29.3;

R = the range of the motor vehicle in charge-depleting mode, in kilometres, established in accordance with section 600 311-12(j)(4)(i) of Subpart D of Part 600 of Subchapter Q of Chapter I of Title 40 of the Code of Federal Regulations, rounded to the first decimal or, if the number is equidistant by 2 consecutive decimals, to the higher of those decimals.

For the 2025 to 2030 model years, the sale or lease of a new low-emission motor vehicle whose electric range determined using the equation in the second paragraph is less than 80 km gives entitlement to 0.5 credits.

Despite the first, second and third paragraphs, the sale or lease of a new low-emission motor vehicle that is not covered under Part 600 – Fuel Economy and Greenhouse Gas Exhaust Emissions of Motor Vehicles of Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations gives entitlement to 0.5 credits irrespective of its electric range."

ACTUAL TEXT	PROPOSED TEXT
<p><b>29.2.</b> The sale or lease of a new low-emission motor vehicle gives entitlement to 0.5 credits if the electric range of the vehicle is equal to or greater than 80 km.</p> <p>The electric range of a motor vehicle referred to in sections 29.2 and 29.3 is obtained by multiplying the electric range of the vehicle in charge-depleting mode ("A" in the equation below) by factor 0.7.</p> <p>For the model years 2025, 2026 and 2027, the sale or lease of a new low-emission motor vehicle whose electric range (<math>A \times 0.7</math>) is equal to or greater than 50 km but less than 80 km gives entitlement to the number of credits determined using the following equation:</p> $Nc\ LEV = ((A \times 0.7) / 200) + 0.05$ <p>where</p> <p><math>Nc\ LEV</math> = the number of credits to which the sale or lease of a new low-emission motor vehicle whose electric range (<math>A \times 0.7</math>) is equal to or greater than 50 km but</p>	<p><del><b>29.2.</b> The sale or lease of a new low-emission motor vehicle gives entitlement to 0.5 credits if the electric range of the vehicle is equal to or greater than 80 km.</del></p> <p><del>The electric range of a motor vehicle referred to in sections 29.2 and 29.3 is obtained by multiplying the electric range of the vehicle in charge-depleting mode ("A" in the equation below) by factor 0.7.</del></p> <p><del>For the model years 2025, 2026 and 2027, the sale or lease of a new low-emission motor vehicle whose electric range (<math>A \times 0.7</math>) is equal to or greater than 50 km but less than 80 km gives entitlement to the number of credits determined using the following equation:</del></p> <p><del><math display="block">Nc\ LEV = ((A \times 0.7) / 200) + 0.05</math></del></p> <p><del>where</del></p> <p><del><math>Nc\ LEV</math> = the number of credits to which the sale or lease of a new low-emission motor vehicle whose electric range (<math>A \times 0.7</math>) is equal to or greater than 50 km but</del></p>

less than 80 km for model years 2025, 2026 and 2027 gives entitlement;

A = the electric range of the motor vehicle in charge-depleting mode, in kilometres, established in accordance with section 311-12(j)(4)(i) of Subpart D, Part 600, Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations, rounded to the first decimal or, if the number is equidistant by 2 consecutive decimals, to the highest of those numbers.

Despite the foregoing, the sale or lease of a new low-emission motor vehicle that is not covered under Part 600 – Fuel Economy and Greenhouse Gas Exhaust Emissions of Motor Vehicles of Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations gives entitlement to 0.5 credits irrespective of its electric range.

~~less than 80 km for model years 2025, 2026 and 2027 gives entitlement;~~

~~A = the electric range of the motor vehicle in charge-depleting mode, in kilometres, established in accordance with section 311-12(j)(4)(i) of Subpart D, Part 600, Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations, rounded to the first decimal or, if the number is equidistant by 2 consecutive decimals, to the highest of those numbers.~~

~~Despite the foregoing, the sale or lease of a new low-emission motor vehicle that is not covered under Part 600 – Fuel Economy and Greenhouse Gas Exhaust Emissions of Motor Vehicles of Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations gives entitlement to 0.5 credits irrespective of its electric range.~~

29.2. The sale or lease of a new low-emission motor vehicle gives entitlement to 0.75 credits if the electric range of the vehicle is equal to or greater than 80 km.

The electric range of a motor vehicle referred to in this section or in section 29.3 is determined using the following equation:

$$\text{ER} = \text{R} \times 0.7$$

where

ER = the electric range of a motor vehicle referred to in this section or in section 29.3;

R = the range of the motor vehicle in charge-depleting mode, in kilometres, established in accordance with section 600 311-12(j)(4)(i) of Subpart D of Part 600 of Subchapter Q of Chapter I of Title 40 of the Code of Federal Regulations, rounded to the first decimal or, if the number is equidistant by 2 consecutive decimals, to the higher of those decimals.

	<p><u>For the 2025 to 2030 model years, the sale or lease of a new low-emission motor vehicle whose electric range determined using the equation in the second paragraph is less than 80 km gives entitlement to 0.5 credits.</u></p> <p><u>Despite the first, second and third paragraphs, the sale or lease of a new low-emission motor vehicle that is not covered under Part 600 – Fuel Economy and Greenhouse Gas Exhaust Emissions of Motor Vehicles of Subchapter Q, Chapter I, Title 40 of the Code of Federal Regulations gives entitlement to 0.5 credits irrespective of its electric range.</u></p>
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**8. Section 29.3 is amended**

- (1) by inserting "whose electric range is equal to or greater than 50 km" after "reconditioned low-emission motor vehicle" in the portion before the table;
- (2) by adding the following paragraph at the end:

"The sale or lease of a reconditioned low-emission motor vehicle whose electric range is less than 50 km gives entitlement to no credits."

<b>ACTUAL TEXT</b>	<b>PROPOSED TEXT</b>
<p><b>29.3.</b> The number of credits to which the sale or lease of a reconditioned low-emission motor vehicle gives entitlement is determined by means of a percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement. That percentage varies depending on the difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number representing its model year, according to the following table:</p>	<p><b>29.3.</b> The number of credits to which the sale or lease of a reconditioned low-emission motor vehicle <u>whose electric range is equal to or greater than 50 km</u> gives entitlement is determined by means of a percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement. That percentage varies depending on the difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number</p>

See table	representing its model year, according to the following table: See table <u>The sale or lease of a reconditioned low-emission motor vehicle whose electric range is less than 50 km gives entitlement to no credits.</u>
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9. The following subdivision is inserted after section 30:

*"§ 4. — Motor vehicles equipped with strong hybrid technology*

**30.1.** As of *(insert the date of coming into force of this Regulation)*, for the 2025 to 2027 model years, the sale or lease of a new motor vehicle equipped with strong hybrid technology gives entitlement to .25 credits."

<b>ACTUAL TEXT</b>	<b>PROPOSED TEXT</b>
<p><b>30.</b> The sale or lease of a new low-speed motor vehicle whose model year is prior to 2025 gives entitlement to 0.15 credits.</p> <p>The maximum number of credits to which the sale or lease of a reconditioned low-speed motor vehicle gives entitlement is calculated on the basis of a percentage of the maximum number of credits to which the sale or lease of a new low-speed motor vehicle gives entitlement. The value of that percentage is set by using the same data as those provided for in the table in section 21.</p>	<p><b>30.</b> The sale or lease of a new low-speed motor vehicle whose model year is prior to 2025 gives entitlement to 0.15 credits.</p> <p>The maximum number of credits to which the sale or lease of a reconditioned low-speed motor vehicle gives entitlement is calculated on the basis of a percentage of the maximum number of credits to which the sale or lease of a new low-speed motor vehicle gives entitlement. The value of that percentage is set by using the same data as those provided for in the table in section 21.</p> <p><u>§ 4. — Motor vehicles equipped with strong hybrid technology</u></p> <p><u><b>30.1.</b> As of <i>(insert the date of coming into force of this Regulation)</i>, for the 2025 to 2027 model years, the sale or lease of a new motor vehicle equipped with strong hybrid technology gives entitlement to .25 credits.</u></p>

10. Section 31 is amended by replacing “8” in the first paragraph by “8.3”.

ACTUAL TEXT	PROPOSED TEXT
<p><b>31.</b> The charge referred to in section 8 of the Act, payable to the Minister by every motor vehicle manufacturer that, at the end of the period provided for in that section, has not accumulated the total number of credits that it had to accumulate for the 3 model years covered by that period, is calculated using the following equation:</p> $C = (Nce - Nca) \times Vc$ <p>where</p> <p>C = the charge payable by the motor vehicle manufacturer concerned;</p> <p>Nce = the number of credits that the motor vehicle manufacturer should have accumulated;</p> <p>Nca = the number of credits accumulated by the motor vehicle manufacturer;</p> <p>Vc = the value of a credit for calculating the charge.</p> <p>Up to the period of 3 consecutive calendar years concerning the 2022 to 2024 model years, for calculating the charge, the value of a credit is set at \$5,000.</p> <p>As of the period of 3 consecutive calendar years concerning the 2025 to 2027 model years, for calculating the charge, the value of a credit is set at \$20,000. The value is adjusted on 1 January of each year using the rate calculated in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001). The Minister publishes the result of the adjustment by means of a notice in the <i>Gazette officielle du Québec</i> or by any other means deemed appropriate by the Minister.</p>	<p><b>31.</b> The charge referred to in section <del>8</del><sup>8.38</sup> of the Act, payable to the Minister by every motor vehicle manufacturer that, at the end of the period provided for in that section, has not accumulated the total number of credits that it had to accumulate for the 3 model years covered by that period, is calculated using the following equation:</p> $C = (Nce - Nca) \times Vc$ <p>where</p> <p>C = the charge payable by the motor vehicle manufacturer concerned;</p> <p>Nce = the number of credits that the motor vehicle manufacturer should have accumulated;</p> <p>Nca = the number of credits accumulated by the motor vehicle manufacturer;</p> <p>Vc = the value of a credit for calculating the charge.</p> <p>Up to the period of 3 consecutive calendar years concerning the 2022 to 2024 model years, for calculating the charge, the value of a credit is set at \$5,000.</p> <p>As of the period of 3 consecutive calendar years concerning the 2025 to 2027 model years, for calculating the charge, the value of a credit is set at \$20,000. The value is adjusted on 1 January of each year using the rate calculated in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001). The Minister publishes the result of the adjustment by means of a notice in the <i>Gazette officielle du Québec</i> or by any other means deemed appropriate by the Minister.</p>

The charge calculated under the first paragraph is payable in one installment.	The charge calculated under the first paragraph is payable in one installment.
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**11.** Section 34 is amended

(1) by inserting ", strong hybrid technology" after "low-emission" in the portion before subparagraph a of paragraph 5;

(2) in paragraph 6,

(a) by striking out "zero-emission and";

(b) by inserting ", strong hybrid technology and zero-emission" after "low-emission".

<b>ACTUAL TEXT</b>	<b>PROPOSED TEXT</b>
<p><b>34.</b> The report provided for in section 10 of the Act is sent to the Minister in writing. It must contain</p> <p>(1) the contact information of the motor vehicle manufacturer submitting the report;</p> <p>(2) the contact information of the person responsible for the report for the motor vehicle manufacturer;</p> <p>(3) for each model year covered by the report,</p> <p>(a) the number of new motor vehicles sold or leased by the manufacturer; and</p> <p>(b) the number of new motor vehicles sold or leased by the manufacturer, by type of model of those vehicles;</p> <p>(4) for each type of model of motor vehicle covered by the report,</p> <p>(a) its trademark;</p> <p>(b) its model;</p> <p>(c) the type of model;</p> <p>(d) its specifications;</p>	<p><b>34.</b> The report provided for in section 10 of the Act is sent to the Minister in writing. It must contain</p> <p>(1) the contact information of the motor vehicle manufacturer submitting the report;</p> <p>(2) the contact information of the person responsible for the report for the motor vehicle manufacturer;</p> <p>(3) for each model year covered by the report,</p> <p>(a) the number of new motor vehicles sold or leased by the manufacturer; and</p> <p>(b) the number of new motor vehicles sold or leased by the manufacturer, by type of model of those vehicles;</p> <p>(4) for each type of model of motor vehicle covered by the report,</p> <p>(a) its trademark;</p> <p>(b) its model;</p> <p>(c) the type of model;</p> <p>(d) its specifications;</p>

<p>(e) its gross weight rating; and</p> <p>(f) if applicable, the quantity of carbon dioxide, methane and nitrous oxide emitted by the vehicle, per kilometre, in the city or on the highway, calculated in accordance with section 35; and</p> <p>(5) in addition to the information referred to in paragraph 4, for each low-speed, low-emission and zero-emission motor vehicle sold or leased by the motor vehicle manufacturer,</p> <p>(a) the number allocated to it in the list published by the Minister under section 5 of the Act;</p> <p>(b) the motor vehicle's identification number;</p> <p>(c) whether the vehicle was new or reconditioned at the time of its initial sale or lease;</p> <p>(d) in the case of a reconditioned motor vehicle, the number of kilometres at the time of its sale or lease and a report that it meets the conditions set in the definition of such a vehicle in section 1;</p> <p>(e) the date of its initial sale or lease to an automobile dealership;</p> <p>(f) the contact information of the automobile dealership referred to in subparagraph e; and</p> <p>(6) the number of zero-emission and low-emission motor vehicles that the motor vehicle manufacturer submitting the report expects to sell for each of the 3 years following the year covered by the report.</p>	<p>(e) its gross weight rating; and</p> <p>(f) if applicable, the quantity of carbon dioxide, methane and nitrous oxide emitted by the vehicle, per kilometre, in the city or on the highway, calculated in accordance with section 35; and</p> <p>(5) in addition to the information referred to in paragraph 4, for each low-speed, low-emission, <u>strong hybrid technology</u> and zero-emission motor vehicle sold or leased by the motor vehicle manufacturer,</p> <p>(a) the number allocated to it in the list published by the Minister under section 5 of the Act;</p> <p>(b) the motor vehicle's identification number;</p> <p>(c) whether the vehicle was new or reconditioned at the time of its initial sale or lease;</p> <p>(d) in the case of a reconditioned motor vehicle, the number of kilometres at the time of its sale or lease and a report that it meets the conditions set in the definition of such a vehicle in section 1;</p> <p>(e) the date of its initial sale or lease to an automobile dealership;</p> <p>(f) the contact information of the automobile dealership referred to in subparagraph e; and</p> <p>(6) the number of <del>zero-emission and</del> low-emission, <u>strong hybrid technology and zero-emission</u> motor vehicles that the motor vehicle manufacturer submitting the report expects to sell for each of the 3 years following the year covered by the report.</p>
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**12.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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### Actual text from section 13, with table

**13.** The number of credits that a large or intermediate volume motor vehicle manufacturer must accumulate for a particular model year is determined by means of a percentage of the average of its sales and leases of new motor vehicles for the same model year, using the following equation:

$$N_c = P \times A$$

where

$N_c$  = the number of credits that the motor vehicle manufacturer must accumulate;

$P$  = the percentage of the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned;

$A$  = the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned.

For the purpose of calculating the number of credits that must be accumulated by a motor vehicle manufacturer for a particular model year, the average of its sales and leases of new motor vehicles is obtained by adding the number of new motor vehicles sold or leased by the manufacturer for each of the 3 consecutive model years the last of which precedes by 1 model year the model year for which the number of credits must be determined, and by dividing the total by 3.

The value of the percentage referred to in the first paragraph is determined in the table below, based on the model year concerned by the calculation.

<b>Model year</b>	<b>Value of the percentage (P)</b>
2018	3.50%
2019	6.50%
2020	9.50%
2021	12.00%
2022	14.50%
2023	17.00%
2024	19.50%
2025	22.00%

2026	32.50%
2027	45.00%
2028	60.00%
2029	75.00%
2030	85.00%
2031	91.00%
2032	95.00%
2033	97.50%
2034	99.00%
2035 and subsequent	100.00%

**Proposed text from section 13, with table**

**13.** The number of credits that a large or intermediate volume motor vehicle manufacturer must accumulate for a particular model year is determined by means of a percentage of the average of its sales and leases of new motor vehicles for the same model year, using the following equation:

$$Nc = P \times A$$

where

Nc = the number of credits that the motor vehicle manufacturer must accumulate;

P = the percentage of the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned;

A = the average of the sales and leases of new motor vehicles of the manufacturer for the model year concerned.

For the purpose of calculating the number of credits that must be accumulated by a motor vehicle manufacturer for a particular model year, the average of its sales and leases of new motor vehicles is obtained by adding the number of new motor vehicles sold or leased by the manufacturer for each of the 3 consecutive model years the last of which precedes by 1 model year the model year for which the number of credits must be determined, and by dividing the total by 3.

The value of the percentage referred to in the first paragraph is determined in the table below, based on the model year concerned by the calculation.

Model year	Value of the percentage (P)
2018	3.50%
2019	6.50%
2020	9.50%
2021	12.00%
2022	14.50%
2023	17.00%
2024	19.50%
2025	22.00%
2026	<u>26.00%</u> <del>32.50%</del>
2027	<u>30.00%</u> <del>45.00%</del>
2028	<u>35.00%</u> <del>60.00%</del>
2029	<u>44.00%</u> <del>75.00%</del>
2030	<u>51.00%</u> <del>85.00%</del>
2031	<u>58.00%</u> <del>91.00%</del>
2032	<u>64.00%</u> <del>95.00%</del>
2033	<u>70.00%</u> <del>97.50%</del>
2034	<u>75.00%</u> <del>99.00%</del>
2035 and subsequent	<u>80.00%</u> <del>100.00%</del>

**Actual text from section 15, with table**

**15.** A motor vehicle manufacturer may accumulate, for each group of 3 model years listed in the table below, by selling or leasing reconditioned motor vehicles, or by acquiring, from another motor vehicle manufacturer, RZEV, RLEV, RVRE or RLSV credits, at most, the percentage specified in the table of the total credits it must accumulate for the group of model years concerned:

<b>Groups of 3 consecutive model years</b>	<b>Maximum percentage</b>
2022-2024	30%
2025-2027	20%
2028-2030	15%
2031-2033	10%
Subsequent groups	0%

Up to the 2024 model year, a large volume motor vehicle manufacturer may accumulate

(1) by selling or leasing new or reconditioned motor vehicles with a range extender, or by acquiring, from another motor vehicle manufacturer, NVRE or RVRE credits, a maximum of 50% of the credits referred to in section 14, that are related to the sale or lease of zero-emission motor vehicles or the acquisition of NZEV or RZEV credits; or

(2) by selling or leasing new or reconditioned low-speed motor vehicles, or by acquiring, from another motor vehicle manufacturer, NLSV or RLSV credits, a maximum of 25% of the total of the credits it must accumulate for each period referred to in section 8 of the Act.

The total of the credits referred to in the first paragraph and in subparagraph 2 of the second paragraph is calculated in accordance with section 13.

### **Proposed text from section 15, with table**

**15.** A motor vehicle manufacturer may accumulate, for each group of 3 model years listed in the table below, by selling or leasing reconditioned motor vehicles, or by acquiring, from another motor vehicle manufacturer, RZEV, RLEV, RVRE or RLSV credits, at most, the percentage specified in the table of the total credits it must accumulate for the group of model years concerned:

<b>Group of 3 consecutive model years</b>	<b>Credit categories</b>	<b>Maximum percentage</b>
2022-2024	RZEV, RLEV, RVRE and RLSV	30%
2025-2027	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	20%
2028-2030	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	15%

2031-2033	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	10%
Subsequent groups	RZEV, RLEV 80km+, RLEV 50-80km, RVRE and RLSV	0%

Up to the 2024 model year, a large volume motor vehicle manufacturer may accumulate

(1) by selling or leasing new or reconditioned motor vehicles with a range extender, or by acquiring, from another motor vehicle manufacturer, NVRE or RVRE credits, a maximum of 50% of the credits referred to in section 14, that are related to the sale or lease of zero-emission motor vehicles or the acquisition of NZEV or RZEV credits; or

(2) by selling or leasing new or reconditioned low-speed motor vehicles, or by acquiring, from another motor vehicle manufacturer, NLSV or RLSV credits, a maximum of 25% of the total of the credits it must accumulate for each period referred to in section 8 of the Act.

The total of the credits referred to in the first paragraph and in subparagraph 2 of the second paragraph is calculated in accordance with section 13.

Despite the first paragraph, the credits acquired by a motor vehicle manufacturer from another motor vehicle manufacturer before (insert the date of coming into force of this Regulation) are, for the group of 3 consecutive model years 2025 to 2027, classified according to the RZEV, RLEV, RVRE and RLSV credit categories.

**Actual text from section 29.3, with table**

**29.3.** The number of credits to which the sale or lease of a reconditioned low-emission motor vehicle gives entitlement is determined by means of a percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement. That percentage varies depending on the difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number representing its model year, according to the following table:

Difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number representing its model year	Percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement
0 or less	100%

1	80%
2	70%
3	60%
4	50%

**Proposed text from section 29.3, with table**

**29.3.** The number of credits to which the sale or lease of a reconditioned low-emission motor vehicle whose electric range is equal to or greater than 50 km gives entitlement is determined by means of a percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement. That percentage varies depending on the difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number representing its model year, according to the following table:

<b>Difference between the number representing the calendar year during which the vehicle was registered for the first time in Québec and the number representing its model year</b>	<b>Percentage of the number of credits to which the sale or lease of a new low-emission motor vehicle of the same model and the same model year gives entitlement</b>
0 or less	100%
1	80%
2	70%
3	60%
4	50%

The sale or lease of a reconditioned low-emission motor vehicle whose electric range is less than 50 km gives entitlement to no credits.