

TRANSLATION

PERSON-TO-GOVERNMENT CONSULTATIONS  
UNDER ARTICLE 1714  
OF THE  
AGREEMENT ON INTERNAL TRADE  
BETWEEN  
CGA-NEW BRUNSWICK  
AND THE  
GOVERNMENT OF QUÉBEC  
CONCERNING  
QUÉBEC'S MEASURES FOR REGULATING PUBLIC  
ACCOUNTING

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Information required by Article 1714(3)  
(Consultations)

INFORMATION REQUIRED BY ARTICLE 1714(3)  
IN THE MATTER OF THE  
PERSON-TO-GOVERNMENT DISPUTE  
BETWEEN  
CGA NEW BRUNSWICK  
AND THE  
GOVERNMENT OF QUÉBEC  
CONCERNING  
QUÉBEC'S MEASURES REGULATING PUBLIC ACCOUNTING

**A. ACTUAL MEASURES COMPLAINED OF:**

- Section 24 of Quebec's *Chartered Accountants Act (CAA)* establishes that only CAs can practice public accounting in Québec (section 24, R.S.Q., C-48).

Specifically, section 24 of the *CAA* states that:

"Subject to the rights and privileges expressly granted by law to other professionals, no person may practise public accountancy unless he is a chartered accountant."

- Any Québec measure that directly or indirectly prevents Certified General Accountants from New Brunswick from performing public accounting services as identified under Tab 5 of Volume 2 of the CGA New Brunswick Submission to the New Brunswick Screener.

**B. THE RELEVANT MEASURES OF THE AIT:**

- *Article 713 (Definitions)*: Defines occupation as: "[...] a set of jobs which, with some variation, are similar in their main tasks or duties or in the type of work performed"

- *Article 713(2) (Definitions)*: Establishes that:

"For the purposes of interpreting the definition "occupation" [...], the Parties shall be guided by the classification of occupations contained in

the 1993 publication of Employment and Immigration Canada (now called Human Resources Development Canada) entitled National Occupational Classification (the "NOC"). In this regard, "occupation" shall include, where appropriate, any recognized separate and distinct occupation that is described in an occupational title under an occupational unit group listed in the NOC.

"Public accounting" is an occupational title under Occupational Unit Group 1111.

- *Article 701(Purpose):* Article 701 (Purpose) enables "[...] any worker qualified for an occupation in the territory of a Party to be granted access to employment opportunities in that occupation in the territory of any other Party, as provided in this Chapter."
- *Article 708 (Recognition of Occupational Qualifications and Reconciliation of occupational Standards):* Article 708 establishes that Québec must "[...] recognize the occupational qualifications required of workers of any other Party and to reconcile differences in occupational standards in the manner specified in Annex 708."
- *Annex 708 (Occupational Qualifications and Standards):* Annex 708 establishes the mechanism for mutual recognition.
- *Article 703 (Extent of Obligations):* Article 703 (Extent of Obligations) establishes that the government of Québec must ensure the compliance of "[...] governmental bodies and by non-governmental bodies that exercise authority delegated by law [...]". This includes the Québec Institute of Chartered Accountants and Office des Professions du Québec.

### **C. SUMMARY OF THE COMPLAINT:**

- Québec's measures prevent CGA-NB members who practise public accounting in New Brunswick from practising in Québec because they are not CAs not because they are not competent to practise public accounting.

- There is no mechanism to test, examine, or recognize a CGA's qualifications and competence to practise public accounting.
- Because public accounting is an occupation as defined by the *AIT*, Québec's measures are inconsistent with the Article 701(Purpose), Article 708 (Recognition of Occupational Qualifications and Reconciliation of occupational Standards) and Annex 708 (Occupational Qualifications and Standards).
- The fact that the government of Québec has not ensured that the Institute of Chartered Accountants and Office des Professions du Québec comply with the *AIT* is inconsistent with Article 703 (Extent of Obligations).
- Québec's measures put CGAs at a competitive disadvantage relative to CAs in both Québec and New Brunswick.