REGULATION RESPECTING THE TAXATION ACT

(Excerpt concerning the supplement for handicapped children**)**

TAXATION ACT

(c. I-3, r. 1)

Office consolidation
Updated to May 1st 2006
Came into force on April 1st, 2005

This document is published for purposes of convenience and is not intended to replace official texts for applying or interpreting the *Act respecting the funding of certain pension plans* and its regulations. Only texts published in the *Gazette officielle du Québec* or by the Direction de la refonte des lois et règlements of the Ministère de la Justice are authentic.

Régie des rentes du Québec

1029.8.61.19R1. The rules to which section 1029.8.61.19 of the Act refers for the purpose of determining if a child has an impairment or a developmental disability that substantially limits the child in the activities of daily living during a foreseeable period of at least one year are those set out in sections 1029.8.61.19R2 to 1029.8.61.19R6.

For the purposes of the first paragraph, activities of daily living are the activities a child performs, for the child's age, to take care of himself or herself and participate in social life. The activities include feeding, moving about, dressing, communicating, and learning, and going to and moving about the places where the activities take place.

O.C. 1249-2005, s. 41

1029.8.61.19R2. A child whose condition during a foreseeable period of at least one year corresponds or compares to the cases specified in Schedule C.1 is presumed to be handicapped within the meaning of section 1029.8.61.19R1.

In all other cases, the extent of the child's handicap is to be assessed in accordance with the following criteria:

(a) the disabilities that subsist in spite of facilitating factors;

(b) the obstacles in the child's environment;

(c) the constraints on the child's family.

Facilitating factors include devices such as corrective lenses, hearing aids, ortheses, medication administered by a natural route, technical aids available without charge or services accessible in the region in which the child lives.

Obstacles in the environment include having to alter the physical layout of the home, day care centre or school and to adapt devices and everyday tools or transportation.

Constraints on the child's family, as a result of the impairment or developmental disability, are constraints that significantly complicate the task of caring for and educating the child. Such constraints include having to frequently accompany the child to care providers, to have the child accompanied to the day care centre or to school, and having to provide constant supervision or special assistance.

O.C. 1249-2005, s. 41

1029.8.61.19R3. A child whose condition corresponds to the exclusions in Schedule C.1 is not presumed to be handicapped within the meaning of section 1029.8.61.19R1.

O.C. 1249-2005, s. 41

1029.8.61.19R4. An impairment exists when a persistent loss of an organ or structure of the child's body is manifested by a metabolic, cellular, histological, anatomical or physiological structure or function.

The abnormality must be confirmed by objective signs through a physical examination, biological tests or medical imaging or, for sight or hearing, a recognized measurement of visual acuity or hearing. The results must be attested to by an expert who is a member of a professional order.

O.C. 1249-2005, s. 41

1029.8.61.19R5. A developmental disability exists when a persistent psychological and emotional disturbance or cognitive impairment hinders or delays the integration of experiences and learning and compromises the child's adaptation.

The disability must be attested to by an expert who is a member of a professional order in a report describing the child's abilities and disabilities and the support measures and treatment initiated, and containing the expert's recommendations.

If the cognitive functions, including language, are assessed other than using a development scale or a standardized test, the data enabling the reliability and margin of error of the assessment method to be assessed must be specified in the expert's report. The results must enable the child to be assessed in comparison with the most directly comparable standardized group.

Where a standardized test or a development scale is used, the derived score must be expressed in centiles, standard deviations, quotients or age equivalents and the confidence interval must be stated in the expert's report.

A standardized test is a test where the raw score is converted into a relative measure that ranks the child in comparison with the norm for the child's age group. The norm is established by representative samples.

O.C. 1249-2005, s. 41

1029.8.61.19R6. Impairments and developmental disabilities are not presumed to be handicaps before the beginning of diagnostic or therapeutic intervention, or if they affect a function that is not yet developed in a healthy child.

If required for assessing a premature infant's condition, the age of the infant is adjusted by subtracting the number of weeks of prematurity.

O.C. 1249-2005, s. 41

SCHEDULE C.1
TABLES OF PRESUMES CASES OF SERIOUS HANDICAP
(ss. 1029.8.61.19R2 et 1029.8.61.19R3)

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1. IMPAIRMENTS

1.1 Sight

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is less than four years of age and wears contact lenses because of bilateral aphakia;

b) the child has a visual acuity of 6/60 or less;

(c) the child's field of vision for both eyes is less than 30 degrees at the widest diameter, measured when focusing on a central point;

(d) one of cases in A and one of the cases B below both apply to the child:

A Cases	**B Cases**
A.1 the child has a visual acuity of 6/21 or less.	B.1 special services are required to stimulate and maximize the child's visual potential.
A.2 the child's field vision for both eyes is	B.2 assistance is required to move about

less than 60 degrees at the widest diameter, measured when focusing on a central point.	in an unfamiliar environment or to go to school or move about there.
A.3 the child has a loss of sight of 30% or more, calculated in accordance with the method and tables of the American Medical Association and taking into account loss of central vision, field of vision and eye mobility.	B.3 adapted learning tools are required, particularly special school books, audio recordings, magnifying devices or documents in braille.

Assessment methods

Visual acuity must be measured in both ayes simultaneously following correction by adequate refraction lenses.

The method used to measure visual acuity must be specified in the expert's report. If measured other than with a Snellen chart, the Allen method or ocular fixation, the data enabling the reliability and margin of error of the method to be assessed must be specified in the expert's report.

1.2 Hearing

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the average threshold in air conduction tests before fitting is more than 70 dB for the better ear;

(b) the child is less than six years of age and the average thershold in air conduction tests before fitting is more than 40 dB for the better ear;

(c) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	**B Cases**
A.1 the child is less than six years of age and the average threshold in air conduction tests before fitting is 25 dB or more for the better ear.	B.1 in spite of an appropriate fitting, the child's delayed language development is comparable to the cases in Table 2.4 on language disorders.
A.2 the child is six years of age or older and the average threshold in air conduction tests before fitting is 40 dB or more for better ear.	B.2 the child's hearing impairment requires specialized services outside the school more than twice a month; specialized services are audiologic, medical or speech therapy follow-ups and visits to a hearing-aid acoustician.

Assessment methods

Hearing loss is measured by taking into account the average threshold of pure sound at 500, 1,000, 2,000 and 4,000 Hz.

If the hearing is not measured by tonal audiometry, the data enabling the reliability of the method used to be assessed must be specified in the expert's report.

The assessment must show the child's usual level of hearing. It must not be carried out in the case of temporary conduction deafness, such as otitis media.

Exclusion

A child in respect of whom a central auditory processing disorder is inferred is not presumed to be handicapped unless an assessment of the child's difficulties, using standardized tests, shows results comparable to those of the cases referred to in Tables 2.1 to 2.5 on developmental disabilities.

Specific rule

A child is not presumed to be handicapped before the first reliable measurement of hearing loss.

1.3 Musculoskeletal system

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1:

(a) the child has a total brachial plexus palsy;

(b) the child is two years of age or less and requires several surgical procedures for clubfoot;

(c) the child is more than three years of age and requires a wheelchair or a walker because of limited motor skills;

(d) the child is achondroplastic and the child's height is less than the third percentile;

(e) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a deformity or agenesis affecting the musculoskeletal system. A.2 the child has a type of dwarfism.	B.1 the child is less than five years of age and the ability to maintain sitting and atnadins positions, handle objects and move about is less than that of the average heakthy child half that age.
A. 3°- the child has a neuromuscular disease.	B.2 the child is two years of age or older and has an upper limb impairment resulting in inefficient prehension in one

A. 4°- the child has cerebral palsy.	hand or hindering the activities of daily living that require both hands.
A.5 the child has myopathy. A.6 the child has arthropathy. A.7 the child has sequelae of disease or trauma limiting motor skills.	B.3 the child is five years of age or older and is unable to walk about in places to wich the child would normally go, to walk there or use public transportation to get there; the abnormalities and limitations described in the expert's report imply that the child requires the assistance of another person, special apparatus or devices, adapted transportation or an adapted learning environment.
	B.4 the child is five years of age or older and prehension and coordination skills are such that the child cannot feed or dress or requires an inordinate amount of time to do so, thus requiring another person's help or a special apparatus or device.
	B.5 the child must undergo several specialized therapeutic interventions because of the limited skills, thus entailing more than two specific care treatments per month outside the home.

Assessment methods

The expert's report must include a diagnosis, confirmed by significant observations during a physical examination, by biological tests or medical imaging, as well as an assessment of the child's motor abilities and disabilities, in accordance with the child's age.

The report must describe any abnormality in muscular tone, motor control, range of motion, coordination and balance, muscular strength and endurance and contain comments on the limitations they entail in maintaining posture and in motor, exploratory and manipulative activities.

1.4 Respiratory function

Presumed cases of serious handicap

A child is presumes to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child receives daily oxygen therapy at home;

(b) the child has bronchopulmonary dysplasia requiring the daily use of a bronchodilator;

(c) the child has a deformity of the thorax or a restrictive syndrome that reduces vital capacity to 50% or less compared to the normal vital capacity for the child's size ; vital capacity must be measured when the child's condition is stable, in the absence of acute infection or decompensation ;

(d) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	**B Cases**
A.1 the child is less than two years of age and has been treated for at least the past three months as recommended by the Asthma Committee if the Canadian Thoracic Society.	B.1 the child is less than two years of age and receives daily medication six months a year or more administered by wet nebulization, where a metered-dose inhaler is medically contraindicated.
A.2 the child is two years of age or older and has been treated for asthma for at least the past six months as recommended by the Asthma Committee of the Canadian Thoracic Society.	B.2 in spite of adequate preventive treatment, the child has had at least three severe decompensation episodes in the last twelve months, requiring treatment in hospital for more than 48 hours or oral corticosteroid treatment for more than seven days.
	B.3 in spite of inhaled beclomethasone in doses of 1,000 µg/day or 20 µg/Kg/day with a metered-dose inhaler or its equivalent, the child's asthma cannot be controlled and the child has symptoms, at least six months a year, that limit the child's activities, or a condition that requires a higher dose of inhaled steroids or the addition of another medication the potential side effects of which require close medical supervision.

Assessment methods

The medical report must indicate the prescribed medication, dosage, frequency of medical visits, decompensation episodes, weight and height of the child, and the presence of avoidable respiratory irritants in the child's environment. Where respiratory allergens complicate control of the asthma, the allergy test results must be attached to the medical report.

If control of the asthma is not achieved, it must be demonstrated in the medical report, in accordance with any applicable measures given the child's age, through information concerning frequency of nocturnal symptoms, frequency of use of

bronchodilators, variations in peak expiratory flow rates, results of bronchial and respiratory function challenge tests done when no infections or allergies are active. A preventive dose of a bronchodilator before exercise may not be considered in the assessment of daily needs.

A pharmaceutical record confirming the various medications and quantities purchased during the previous year must be attached to the medical report.

Where a nebulizer must be used, the medical report must describe the problems related to using a metered-dose inhaler or other method.

1.5 Cardiovascular function

Presumed cases of serious handicap

A child is presumed handicapped within the meaning of section 1029.8.61.19R1 in following cases:

a) the child is three years of age or less, has a heart disease and requires diuretics and digitalis;

b) from birth to the end of two full years following surgery, if the child was born with hypoplastic left heart syndrome, transposition of great vessels, pulmonary atresia or a tetralogy;

c) the child has a valvular disease and is taking anticoagulants;

d) the child has a pacemaker, and complications related to the implant site require two or more surgical procedures during the year;

e) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a surgically uncorrected malformation of the heart.	B.1 the child, in spite of medication, has symptoms at rest or with low effort that hinder the activities of daily living.
A.2 the child has a malformation of the heart surgically corrected with a palliative procedure.	B.2 the child has seriously retarded growth: weight or height less than the third percentile or persistent weight or height loss of more than 15 percentiles
A.3 the child has arrhythmia.	B.3 the progressive deterioration of the child's cardiovascular function requires surgery and the activities of daily living are affected, or the care required imposes substantial constraints on the child's family.
A.4 the child has cardiac insufficiency.	B.4 the child requires medical follow-up at least once a month to adjust medication according to child's response to treatment

	and variations in weight.

Assessment methods

The medical report establishing the cardiovascular disability must indicate the diagnosis, the level of activity that triggers the cyanosis, dyspnea or tachycardia and must include a height and weight graph.

Exclusion

A child who has a malformation or cardiac disease with no active treatment, requiring only medically prescribed restrictions or limiting the paying of sports, is not presumed to be handicapped.

1.6 Nervous system abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in following cases:

(a) the child has Lennox-Gastaut syndrome;

(b) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has epilepsy and has been undergoing anti convulsive therapy for more than six months.	B.1 in spite of medication, the child has more than one partial seizure week.
A.2 the child has Tourette's disorder.	B.2 in spite of medication, the child has more than one episode of generalized seizures every two months.
A.3 the child has suffered a craniocerebral injury resulting in a coma.	B.3 in spite of medication, the child has persistent tics that significantly affect the activities of daily living.
	B.4 the side effects of the medication significantly affect the activities of daily living.
	B.5 the child cannot attend a day care centre or school without being accompanied.

Assessment methods

The diagnosis of nervous system impairments must be confirmed by a description of the objective abnormalities detected by a physical examination, analysis of diagnostic specimens, medical imaging or electrophysiology.

In the case of Tourette's disorder, the expert's report must describe the tics observed, stating at what age they began and how often they occur. A psychiatric assessment must be attached to the report.

Specific rules

Where a central nervous system dysfunction is the supposed cause of a cognitive, behavioural or communication disorder, or of dislexia, the provisions of Tables 2.1 to 2.5 on developmental disabilities apply.

Where the nervous system impairment is characterized by psychomotor retardation, the provisions of Tables 2.1 on psychomotor retardation apply.

Where the nervous system impairment involves mainly motor skills, the provisions of Tables 1.3 on impairments of musculoskeletal system apply.

1.7 Nutrition and digestion

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is fed by naso-gastric hyperalimentation;

(b) the child has a gluten-free diet;

(c) the child has a colostomy or ileostomy;

(d) the child has a congenital anal imperforation and is two years age or less;

(e) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a malformation or disease of the digestive tract.	B.1 the child's diet imposes substantial constraints on the child's family.
A.2 the child has oropharyngeal dyspraxia.	B.2 deglutition and mastication functions are such that the child requires the services of an occupational speech therapist.
A.3 the child has an inflammatory intestinal disease.	B.3 the child's illness is not controlled by medication and the child has digestive problems, a deteriorated general condition or symptomatic anemia that restricts the activities of daily living for more than three months a year.
	B.4 the total period of hospitalization because of the inflammatory intestinal disease and its complications is more than one month a year.

	B.5 the child must go to a health care facility or a doctor more that ten times a year because of decompensation due to the inflammatory intestinal disease, extradigestive manifestations, endoscopy, biological tests and therapeutic adjustments.

Assessment methods

The diagnosis of impairment related to nutrition must be confirmed, as the case may be, by the report from the occupational therapist or the speech therapist, by dated results of the abnormal biological tests, by the attending physician's notes on its course, hospitalization dates and the height and weight graph.

Exclusion

A child who has lactose intolerance or cow's milk protein intolerance is not presumed to be handicapped.

1.8 Renal and urinary functions

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child has a chronic renal insufficiency and is undergoing dialysis;

(b) the child uses a urinary catheter daily;

(c) the child has had a vesicostomy or a urethrostomy;

(d) the child is five years of age or older and diurnal incontinence requires daily care and sanitary products.

Exclusion

A child receiving prophylactic antibiotic therapy because of vesicourethral reflux is not presumed to be handicapped.

1.9 Metabolic or hereditary abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child has a hemoglobinopathy of type SC, SS, or Sß thalassemia with sickle cell anemia and is less than seven years of age;

(b) the child has a phenylalanine-reduced diet due to phenylketonuria and is less than seven years of age;

(c) the child has mucopolysaccharidosis of the Hunter or Hurler type;

(d) the child has Gaucher's disease, infantile form;

(e) the child has galactosemia;

(f) the child has tyrosinemia;

(g) the child has maple sugar urine disease;

(h) the child has lactic acidosis;

(i) the child has cystic fibrosis and pulmonary ans digestive complications and is under continuous treatment with enzymes;

(j) The child is a hemophiliac with Factor VIII or IX activity of less than 1 %;

(k) the child receives daily insulin therapy;

(l) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	**B Cases**
A.1 the child has a metabolic illness resulting in an essential metabolite deficiency.	B.1 the child could experience severe decompensation after fasting for a few hours, with a fever or benign infection, a condition which requires specific care under medical supervision.
A.2 the child has a metabolic illness resulting in an accumulation of toxic metabolites.	B.2 the child must consume proteins, lipids or glucides of a specific type or in closely supervised portions, which prevents the child from consuming the same food as the child's family.
A.3 the child has a metabolic illness resulting in an insufficient energy production.	B.3 the chills requires at least every month a medical or paramedical follow-up because of the illness, decompensations or to prevent the child's development from being affected.
	B.4 the child's fatigability restricts the activities of daily living.

Exclusion

A child who has a metabolic abnormality that is compensated by medication, vitamin therapy, food supplements or by excluding a food is not presumed to be handicapped.

Specific rules

Where the metabolic or genetic impairment causes psychomotor retardation, the provisions of Table 2.1 on psychomotor retardation apply.

1.10 Immune system abnormalities and neoplasia

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is receiving chemotherapy or radiation therapy for leukemia or cancer;

(b) the child has AIDS and the condition imposes substantial constraints on the child's family;

(c) the child is undergoing immunosuppressive treatment for an autoimmune disease or following an organ transplant;

(d) the child has multiple food allergies to at least three different food groups consumed daily and the severity of the allergic reactions requires that emergency treatment be constantly available.

Assessment methods

The diagnosis must be confirmed by information on the type of tumor, the stage of the disease and the abnormal biological test reports.

Fro allergies, the medical report must describe any previous allergic reactions and include the allergy test results.

Exclusions

A child who is allergic to one food only, to pollens or to animals is not presumed to be handicapped.

A child whose tumor has been totally removed by surgery without any sequelae is not presumed to be handicapped.

1.11 Congenital malformations and chromosomal abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(1) until the child is two years of age, if born with a complete unilateral or bilateral cleft lip and palate;

(2) the child has a trisomy involving the autosomes without mosaicism;

(3) the child has a monosomy involving the autosomes without mosaicism.

Assessment methods

The diagnosis must be confirmed by a description of the malformation. In the case of a syndrome in which the malformation or its degree varies from one subject to

another, the child's abnormalities and functional limitations must be specified in the expert's report.

In the case of the chromosomal abnormalities referred to above, the karyotype analysis is sufficient.

Exclusion

A child who has a fissure of the soft palate or a cleft lip with an alveolar notch is not presumed to be handicapped.

2. DEVELOPMENTAL DISABILITIES

2.1 Psychomotor retardation

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 if one of the cases in A and one of the cases in B both apply to the child:

A Cases	B Cases
A.1 the child has a delay in most areas of development which requires a specialized stimulation program.	B.1 the child is less than two years of age and the skills in at least two areas of development are the same as those acquired by a child half the child's age, based on the mean age of skill acquisition.
A.2 the child has a delay in most areas of development which imposes substantial constraints on the child's family.	B.2 the child is two to five years of age and the child's developmental quotient, assessed by an expert in accordance with a recognized development scale, in particular that of Bayley, Griffiths or Gesell, is less than 70.
	B.3 the child is two to five years of age and the child's developmental quotient, assessed by a standardized psychometric test, in particular that of Leiter, Brigance or WPPSI, is less than 70, for a confidence interval of 90 %.

Assessment methods

The diagnosis of psychomotor retardation must be confirmed by an assessment of skills acquired by the child in the main areas of development, namely motor skills, autonomy, communication, language and social interaction. The mean age of skill acquisition in those areas of development is the age given in

— WEBER, M.L., Dictionnaire de thérapeutique pédiatrique. Montréal/Paris: Les Presses de l'Université de Montréal/Doin éditeurs, 1995, and thereafter the most recent edition; or

— NELSON, W.E., BEHRMAN, R.E., KLIEGMAN, R.M. and ARVIN, A.M., Nelson Textbook of Pediatrics. 15th Edition, Philadelphia, W.B. Saunders Company, 1996, and thereafter the most recent edition.

The expert's report must enable the child's developmental age to be determined or the child to be ranked within intragroup norms.

The developmental quotient is determined by multiplying the ratio of developmental age over chronological age by 100.

2.2 Mental retardation

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(1) the child is more than five years of age and has a global IQ of 50 or less, for a confidence interval of 90%;

(2) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child is more than five years of age and the psychometric assessment shows, for a confidence interval of 90%, a global IQ equal to or less than 70.	B.1 the assessment of the child's adaptive skills using a recognized scale, in particular the Échelle québécoise des comportements adaptatifs (ÉQCA) [Maurice, P. et al. (1997, and thereafter the most recent edition). Manuel technique (97,0). Montréal: UQAM, Département de psychologie], or the Vine land scale, shows a standard deviation of two or more below the average.
A.2 the child is more than five years of age and the psychometric assessment shows, for a confidence interval of 90%, a percentile rank of two or less.	B.2 the child has an impairment in at least two of the following areas of adaptive functioning: communication, personal care, domestic skills, social skills, use of community resources, autonomy, functional academic abilities, leisure activities, work, health and security.
A.3 the child is more than five years of age and the psychometric assessment shows a standard deviation of two or more below the average.	B.3 the child's behavioural, emotional and social problems described by expert markedly restrict the activities of daily living or impose substantial constraints on the child's family.

B.4. the child is twelve years of age or less and school achievement is less than that of a child who is less than two-thirds the child's age.

Assessment methods
The diagnosis of mental retardation must be confirmed by standardized psychometric tests done in the year preceding the application and, especially in borderline cases, in accordance with recognized adaptive behaviour assessment scale, in particular the Échelle québécoise des comportements adaptatifs (ÉQCA) [Maurice, P. et al. (1997, and thereafter the most recent edition). Manuel technique (97,0). Montréal: UQAM, Département de psychologie], or Vineland scale.

Exclusion

A child described as "with handicaps or learning or adjustment difficulties" according to the criteria of the Minitère de l'Éducation is not presumes to be handicapped, unless an assessment

2.3 Pervasive development disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child cannot attend a day care centre or school without being accompanied;

(b) the child attends a psychiatric centre during the day;

(c) care and tutoring at home impose substantial constraints on the child's family because of the disorder.

Assessment methods

The diagnosis of a pervasive development disorder must be confirmed by a psychiatric or multidisciplinary assessment that refers to the diagnostic criteria in the Diagnostic and Statistical Manual of Mental Disorders: DSM-IV published by the American Psychiatric Association, 4th Edition 1994, and thereafter the most recent edition.

2.4 Language disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is less than five years of age and language skills are those of a child less than half the child's age;

(b) the child is more than three years of age and does not speak;

(c) the child is more than six years of age and the child's speech is usually unintelligible to an adult who is not familiar with the child;

(d) the child obtained in the previous year, on standardized assessment tests for phonetic, semantic, morphosyntactic and pragmatic aspects, a result below the 2nd percentile and no result above the 10th percentile with respect to comprehension and expression ;

(e) the child has a verbal IQ of less than 70, for a confidence interval of 90 %;

(f) assessment of the child's adaptive skills using a recognized scale, in particular l'Échelle québécoise des comportements adaptatifs (ÉQCA) [Maurice, P. et al. (1997, and thereafter the most recent edition). Manuel technique (97,0). Montréal: UQAM, Département de psychologie] or the Vineland, shows a standard deviation of two or more below the average in the areas of communication and socialization;

(g) the child is twelve years of age or less and the language disorder hinders the child's learning in school, which is less than that of a child who is less than two-thirds the child's age.

Assessment methods

The language disorder must be confirmed by standardized tests specific to language. The results must rank the child in relation to the child's group and the confidence interval must be stated. Where the tests cannot be used, the assessment report must describe the skills acquired and the deviation noted in the acquisition of the language code and give concrete examples of the use of language in the child's activities of daily living.

The assessment must show that the language disorder is not a result of a hearing impairment, intellectual disability or a pervasive development disorder. The results of the audiogram and of the intellectual and behavioural assessment must be reported.

If the language disorder is associated with a hearing impairment, an intellectual disability or a pervasive development disorder, the provisions of Table 1.2 on hearing, Table 2.2 on mental retardation or Table 2.3 on pervasive development disorders apply.

A neurological assessment that does not show an abnormality at the somatic examination or a lesion visible through medical imaging or electrophysiology is not taken into account in the determination of the extent of the handicap caused by the language disorder.

Exclusions

A child less than six years of age who has not had a multidisciplinary cognitive assessment, in particular as regards the acquisition of symbolic thought, verbal and non-verbal skills and the integrity of sensorial functions, is not presumed to be handicapped because of a specific language disorder.

A child six years of age or older who has not had an assessment of verbal and non-verbal aptitudes through standardized psychometric tests selected or adapted to language problems is not presumed to be handicapped because of a specific language disorder.

2.5 Behavioural disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

a) the child has had psychotherapy at least every month for at least six mouths and the therapist considers that it should continue at a monthly rate for a total duration of at least year;

b) the child cannot attend a day care centre or school without being accompanied.

Assessment methods

The behavioural disorder must be confirmed by a psychiatric assessment that describes the nature and the seriousness of the disorder and its consequences on the child's family and in the school and social environment. The description must be sufficiently detailed to enable the Régie des rentes du Québec to assess the seriousness of the condition. The report must include the therapist's recommendations.

Exclusion

A child who has an attention deficit disorder, with or without hyperactivity, and is treated solely though medication is not presumed to be handicapped.

Coming into force

Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(R.S.Q., c. I-3, a. 1086, 1st par., subpar. *e*.2 and *f*, and 2e par.)

64. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

This Regulation has been published in the Gazette officielle du Québec on December 28th, 2005.

Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(R.S.Q., c. I-3, a. 1086, 1st par., subpar. *e*.2 and *f*, and 2e par.)

1. […] (2) Subsection 1 applies as of 1 April 2006. However, a child presumed to be handicapped under the rules applicable before that date will continue to be so until a

decision is made in the child's respect on the basis of the presumed cases of severe hearing impairment set out in Table 1.2 of Schedule C.1 to the Regulation, as amended.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

This Regulation has been published in the Gazette officielle du Québec on April 19th, 2006.