ᑎᒥᐅᔪᑦ ᓄᓇᓕᐸᐅᔭᒃᑯᓂᓐᓄ ᐃᖃᓗᒃᓂ

ᒪᓕᒐᕋᓛᖅ # 986

ᐊᓯᔾᔨᕐᑕᐅᓂᖓ ᐸᕐᓇᒃᑕᐅᓯᒪᔪᖅ ᒪᓕᒐᕋᓛᖅ ᓇᐃᓴᐃᑎᖓ # 899

ᒪᓕᒐᕋᓛᖅ ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᓄᓇᕗᒻᒥ ᐊᓯᔾᔨᕐᓯᓗᑎᒃ ᒪᓕᒐᕋᓛᕐᒥᒃ ᓇᐃᓴᐅᑎᓕᒃ 899, ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᐃᖃᓗᒃᓂ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᓄᑦ ᒪᓕᒐᕋᓛᖅ, ᐅᕗᓇ ᐸᕐᓇᑕᐅᓯᒪᔪᓐᓄᑦ ᒪᓕᒐᕐᔪᐊᖅ, R. S. N. (1988), c. P-7, s. 29.

ᐃᒪᐃᒪᑦ ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ ᑎᒥᐅᔪᑦ ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᐃᖃᓗᒃᓂ ᐊᑐᓕᕐᒪᑕ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᒃᑯᑦ ᒪᓕᒐᕋᓛᓂᒃ (ᒪᓕᒐᕋᓛᖅ ᓇᐃᓴᐅᑎᖓ 899), ᒪᓕᒃᓗᒍ ᐸᕐᓇᐃᓂᕐᒧᕐᔪᑦ ᒪᓕᒐᒃᔪᐊᖅ, ᐊᒻᒪᓗ

ᐃᒪᐃᒪᑦ ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᐊᓯᔾᔨᔪᒪᒃᒪᑕ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᓐᓄᑦ ᒪᓕᒐᕋᓛᖅ ᐱᕕᖃᕐᑯᑦᓗᒍ ᖃᓄᑐᐃᓇᖅ ᐊᑐᖅᑕᐅᔪᓇᕐᓂᕐᒧᑦ (ᐃᒡᓗᖃᕐᑐᖅ1/ᓇᖕᒥᒥᓂᖃᕐᓂᕐᒧᑦ) ᓴᓇᔭᐅᔪᓇᕐᑯᓗᒍ ᑎᑭᑦᓗᒍ ᓯᑕᒪᐅᔪᖅᑐᓄᑦ ᕐᑯᓕᖃᑐᒧᑦ ᓄᓇᓄᑦ ᐃᓂᖓ ᓇᐃᓴᐅᑎᓕᒃ 903 ᐅᕗᖓ 905 ᐸᕐᓇᑕᐅᓯᒪᔪᖅ ᓇᐃᓴᐅᑎᖓ 2996;

ᒫᓇ ᐃᒪᐃᓕᖅᓕ ᓄᓇᓕᐸᐅᔭᒃᑯᑦ ᐱᒋᐊᕐᑎᑦᑎᓗᑎᒃ ᐃᒪᓐᓇ:

1. ᓇᓗᓇᐃᕐᓯᒪᔪᖅ A ᓇᓗᓇᐃᕐᑕᐅᓗᓂ ᒪᓕᒐᕋᓛᖕᒍᕐᓂᕐᒧᑦ.
2. ᓄᓇᓄᑦ ᐃᓂᖓ ᓇᐃᓴᐅᑎᓕᒃ 903 ᐅᕗᖓ 905 ᐸᕐᓇᑕᐅᓯᒪᔪᖅ ᓇᐃᓴᐅᑎᖓ 2996; ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ A ᒪᓕᒐᕋᓛᒧᑦ ᐋᕿᒋᐊᕐᑕᐅᕗᑦ ᐅᕗᖓ *ᐱᓕᕐᕕᐅᓗᐊᖕᒋᕕᒃᒧᑦ, ᐱᔪᓇ ᕐᑎᑕᐅᓕᕐᑐᖅ 1 (M1(1))* ᐅᕗᖓ *ᕿᑎᐊᓂ ᓇᒥᓂᖃᕐᕕᒃ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᖅ, ᐱᔪᓇ ᕐᑎᑕᐅᓕᕐᑐᖅ 7 (B1[h32](7)).*
3. ᒪᓕᒐᕋᓛᖅ ᐋᕿᒃᑕᐅᒋᐊᕐᐳᖅ ᐃᒪᓐᓇ:
   a. ᐃᓚᔭᐅᓗᓐᓂ ᐅᑯᐊ ᐊᕕᒃᓯᒪᔪᑦ ᐃᖕᒋᓇᖅ ᑕᕝᕙᖓᑦ ᓇᐃᓴᐅᑎᖓᓂᒃ ᐅᖓᑖᓂᒃ 15.15, ᐃᒪᓐᓇ:

      15.16 ᐊᒃᕕᐊᕈᑎᐅᖕᒋᓗᓂ ᓄᓇᑰᔪᓄᑦ ᐃᓂᒋᔭᐅᔪᑦ ᐊᑐᖅᑕᐅᔭᕆᐊᓖᑦ ᓇᐃᓴᐅᑎᒥᑦ 6.1, ᓄᓇᓕᒃ ᓇᓗᓇᐃᕐᑕᐅᔪᓂᒃ B1[h32](7), ᐊᒥᓲᖕᒋᓂᕐᐸᖑᔪᓐᓇᕐᑐᑦ ᓄᓇᑰᔪᑦ ᐃᓂᒃᓴᖕᒋᑦ ᐃᒡᓗᒧᑦ ᐃᒪᐃᓕᖓᓂᐊᕐᑐᑦ:

      - ᐊᑕᐅᓯᖅ ᐃᓂᒃᓴᖅ ᐱᖓᓱᓄᑦ ᐃᒡᓗᒋᔭᐅᔪᓄᑦ ᐊᒻᒪᓗ ᐊᑕᐅᓯᖅ ᐃᓂᒃᓴᖅ ᐳᓛᕐᑐᓄᑦ ᕐᑯᓕᓄᑦ ᐃᒡᓗᒋᔭᐅᔪᓐᓄᑦ

      15.17 ᐃᓚᒋᐊᕐᓗᒍ ᐊᑐᖅᑕᐅᔭᕆᐊᓖᑦ ᐱᕕᖃᕐᑎᑕᐅᔪᑦ B1 ᓇᓗᓇᐃᕐᓯᒪᔪᓂᑦ, ᓄᓇᓂᒃ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᓂᒃ B1[h32](7), ᐅᑯᐊ ᒪᓕᒃᑕᐅᔭᕆᐊᓖᑦ ᐊᑐᕐᑕᐅᔪᓇᕐᓗᑎᒃ:

      - ᐃᒡᓗᖃᕐᓂᖅ ᓇᕐᔪᕐᑕᐅᕕᓂᒃ.

15.19 ᐃᓚᒋᐊᕐᓗᒍ ᐊᑐᕐᑕᐅᔭᕆᐊᖃᕐᓂᖏᑕ ᐱᔭᕆᐊᓖᑦ ᓇᓗᓇᐃᓯᒪᔪᒥ 15.3 ᐊᒻᒪᓗ 15.4, ᓄᓇᓂ ᓇᓗᓇᐃᑕᐅᓯᒪᔪᓂ B1[h32](7), ᐅᑯᐊ ᐊᑐᕐᑕᐅᔭᕆᐊᖃᕐᓂᐊᕐᑐᑦ:

- ᐊᖏᕐᑕᐅᓂᐊᕐᕈᓂ ᓇᔪᒃᒐᒃᓴᐅᓗᓂ, ᐃᒡᓗᕐᔪᐊᖅ ᐃᓂᖃᕆᐊᖃᖏᑐᑦ ᐅᖓᓯᓂᓕᒃᒥ 50 ᒥᑕᓂᒃ ᓯᕗᓂᐊᑕ ᓄᓇᐅᔫᑉ ᑭᒃᓕᖓᓂ; ᐊᒻᒪᓗ
- ᐊᖏᕐᑕᐅᓂᐊᕐᕈᓂ ᓇᔪᒃᒐᒃᓴᐅᓗᓂ ᐃᒡᓗᕐᔪᐊᖅ, ᐱᕙᓕᐊᓂᕐᒧᑦ ᐃᖃᓇᐃᔭᕐᑎ ᓈᒪᒍᓯᒋᐊᖃᓐᓂᐊᕐᑐᖅ ᐱᑕᖃᑦᑎᐊᕐᓗᓂᒃ ᐃᒪᖃᓂᕐᒧᑦ ᑭᓈᓗᖃᕐᕕᒃᒧᑦ ᓈᒪᒃᑎᐊᓂᕐᓂᖓᓂᒃ, ᐊᒻᒪᓗ ᑭᓈᓗᖃᕐᕕᒃ ᐱᕕᖃᕐᑎᑕᐅᓂᖓ ᐊᖏᕈᑎ ᐱᔾᑦᑎᕋᕐᓂᕐᒧᑦ ᑖᑯᓄᖑ ᕿᑭᕐᑖᓗᒃ ᓇᒥᓂᖃᕐᓂᕐᒧᑦ ᑎᒥᐅᔪᑦ (ᐋᕿᒋᐊᕐᓯᒪᔪᖅ ᒪᓕᒃᑕᐅᓗᓂ ᐅᕙᓗᓃᑦ ᓈᒪᒃᓯᓕᕐᓯᒪᓗᓂ).
- ᐃᓗᒃᔪᐊᕐᒥ ᐃᒡᓗᖃᐅᕐᑐᓂ 20 ᐅᖓᑖᓂᓗᓃᑦ, ᐊᖏᓂᕐᐸᖑᔪᓐᓇᕐᑐᖅ 50% ᐳᓴᑦ ᑎᒃᑭᑦᓗᒍ ᐃᓗᕈᓯᖃᖏᑦᑐᖅ ᐅᕙᓗᓃᑦ ᐊᑕᐅᓯᕐᒥᒃ ᐃᒡᓗᕈᓯᓖᑦ. ᐊᒻᒪᓗᒃᓐᓂᖅ, ᐃᒡᓗᕐᔪᐊᕐᒥ ᐃᓗᒃᖃᐅᕐᑐᒥ 40 ᐅᖓᑖᓂᓗᓃᑦ ᐃᒡᓗᖃᕐᕕᓂᒃ, ᒥᑭᓐᓂᕐᐸᓇᓂᐊᕐᐸᐅᒃ 5% ᐳᓴᓐ ᐱᖓᓯᓂᒃ ᐅᖓᑖᓂᑦᓗᓂᑦ ᐃᒡᓗᕈᓯᖃᕐᓗᑎᒃ ᐃᒡᓗᒃᓴᑦ.

15.20 ᐃᓚᒃᓐᓂᕐᓗᒍ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᐱᕕᒃᓴᑦ ᓇᓗᓇᐃᑯᑕᕐᒥ 15.5, ᓄᓇᓂᒃ ᓇᓗᓇᐃᕐᓯᒪᔪᓂ B1[h32](7), ᐅᑯᐊ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᑦ:

- ᐅᕗᖓ ᐃᒡᓗᑦ ᓇᔪᕐᑕᐅᕝᕕᑦ, ᒥᒃᑭᓂᕐᐸᑦ ᐃᒡᓗᐃᑦ ᓇᔪᕐᑕᐅᕕᑦ ᐱᔪᓇᕐᕈᑎ ᓇᐃᓴᐅᑎᓕᒃ 11.7 ᐊᑐᖅᓂᐊᕐᑐᖅ. ᐊᓯᓕᒫᖏᑦ ᐱᔪᓐᓇᕈᑎ ᓇᐃᓴᐅᑎᓕᒃ 15.5(b) ᐊᑐᕐᓂᐊᕐᑐᖅ.
- ᒥᑭᓐᓂᕐᐸᖅ ᓄᓇ ᓵᓇᔭᐅᓯᒪᓂᖓ ᐃᒡᓗᓕᐅᕐᕕᐅᖏᑐᖅ ᐃᒪᓐᓇᑎᒋ ᐊᖏᓂᖃᕐᓂᐊᖅᑐᖅ 25% ᐳᓴᓐ ᐃᒡᓗᕐᔪᐊᖅ ᐃᓂᒋᓂᐊᕐᑕᖓᓂ
- ᐊᖏᓂᖅᐸᖅ ᐃᓄᒋᐊᕐᕕᖃᕐᕈᓇᕐᓂᖅ ᐃᒡᓗᖃᕐᕕᐅᔪᓂᒃ ᐃᒪᓇᐃᓕᖓᕗᖅ 150 ᐃᒡᓗᖃᕐᕕᑦ ᐊᑕᐅᓯᖅ ᑭᓕᖃᕐᑐᖅ ᓄᓇᐅᑉ ᐊᖏᓂᖓ.

4. ᓇᓗᓇᐃᕐᓯᒪᔪᖅ B ᒪᓕᒐᕋᓛᖅ ᓇᐃᓴᐅᑎᖓ 899 ᐃᓗᓕᓕᒃ ᐃᓄᖃᕐᓂᖅ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᖅ ᓄᓇᖑᐊᖓ ᐋᕿᐊᕐᑕᐅᕗᖅ ᓇᓗᓇᐃᕐᓯᒪᔪᑯᑦ A ᑕᕙᓐᓂ ᒪᓕᒐᕋᓛᕐᒥ.

5. ᑖᓇ ᒪᓕᒐᕋᓛᖅ ᐊᑐᓕᕐᓂᐊᕐᑐᖅ ᐅᓗᖓᓂ ᐅᖃᓕᒫᕐᑕᐅᒍᓂ ᐱᖓᓯᐃᓯᕐᑕᐅᓗᓂ.

6. ᐱᖓᔪᖓᓐᓂ ᐅᖃᓕᒫᕐᑕᐅᓂᖅ ᐊᑐᕐᑕᐅᓂᐊᕐᑐᖅ ᑭᓯᐊᓂ ᑐᒃᓯᕋᕐᑐᖅ ᑐᓂᓯᓚᐅᕐᑎᑦᓗᒍ ᓴᓇᓂᐊᕐᓂᕐᒥᒃ ᑐᒃᓯᕋᐅᑎᒥᒃ ᒪᓕᒃᑐᒥᒃ ᐸᕐᓇᕐᓯᒪᓂᕐᒧᑦ ᐊᑐᐊᒐᓂᒃ ᓈᒪᒋᔭᐅᓗᓂᓗ ᐱᕙᓕᐊᔪᓕᕆᓂᕐᒧᑦ ᐃᖃᓇᐃᔭᕐᑎᒧᑦ'.

ᓯᕗᓪᓕᕐᐸᒥᒃ ᐅᖃᓕᒫᕐᑕᐅᔪᖅ ᐅᕙᓂ 14 ᐅᓪᓗᖓᓂ ᒪᐃ, 2024.

ᐃᓚᒪᓐ ᐊᕙ

ᓴᑏᕐ ᐃᖕᓚᓐ
ᐊᐅᓚᑦᑎᔨᒪᕆᒃ

ᖃᐅᔨᒃᑲᐃᓪᓚᐅᕐᑎᑦᓗᒋᑦ ᑲᑎᒪᕐᔪᐊᕐᑎᑦᑎᓂᖅ ᐊᑐᓚᐅᕐᑐᖅ ᐅᓗᖓᓂ ᒪᐃ 28, 2024

ᐊᐃᐸᖓᓂᒃ ᐅᖃᓕᒫᕐᑕᐅᔪᖅ ᐅᕙᓂ ᒪᐃ ᐅᓗᖓᓂ 28, 2024.

ᐃᓚᒪᓐ ᐊᕙ

ᓴᑏᕐ ᐃᖕᓚᓐ
ᐊᐅᓚᑦᑎᔨᒪᕆᒃ

ᐊᖏᕐᑕᐅᔪᖅ ᓯᕗᓕᕐᑎᒧᑦ ᓄᓇᓕᕆᓂᕐᒧᑦ ᐊᒻᒪᓗ ᒐᕙᒪᓕᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕋᐃᔨᑦ ᐅᕙᓂ 22
ᐅᓪᓗᖓᓂ ᐸᓚᐃ, 2024.

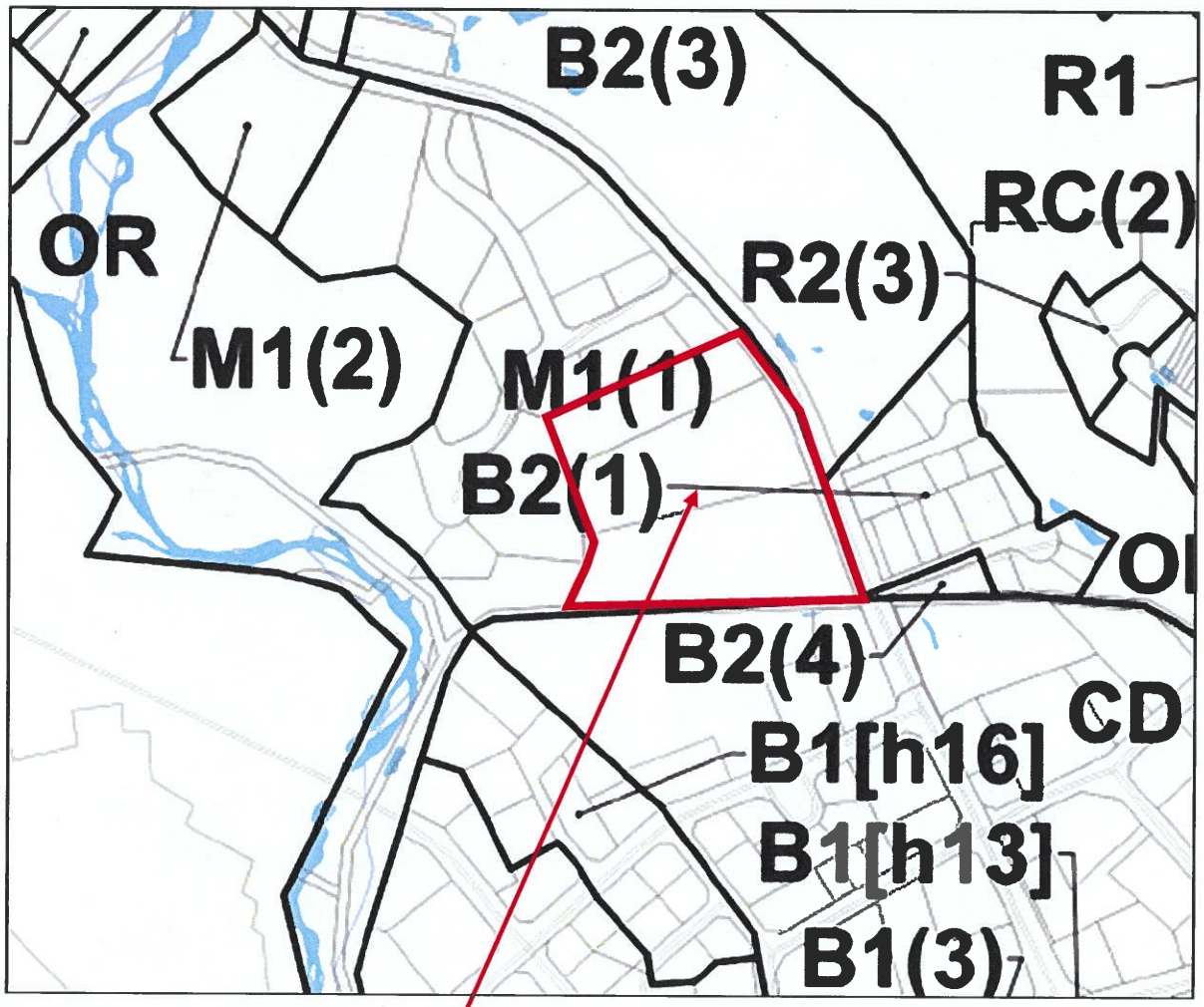
ᓯᕗᓕᕐᑎ ᓄᓇᓕᕆᓂᕐᒧᑦ ᐊᒻᒪᓗ ᒐᕙᒪᓕᕆᓂᕐᒧᑦ
ᐱᔨᑦᑎᕋᐃᔨᑦ

ᐱᖓᔪᖓᓂᒃ ᐅᖃᓕᒫᕐᑕᐅᔪᖅ ᐅᕙᓂ 8 ᐅᓗᖓᓂ ᐃᐳᑭ, 2025.

ᐃᓚᒪᓐ ᐊᕙ

ᓴᑏᕐ ᐃᖕᓚᓐ
ᐊᐅᓚᑦᑎᔨᒪᕆᒃ

ᓇᓗᓇᐃᑯᑕᖅ A



ᓄᓇᐃᑦ ᐋᖅᑭᐊᖅᑕᐅᓂᐊᖅᑐᑦ ᐱᓕᕆᕕᐅᓗᐊᖅᐸᖕᒋᑦᑐᒥᒃ, ᐊᑐᖅᑕᐅᔪᓐᓇᖅᑎᑕᐊᔪᖅ 1 (M1(1)) ᑕᕝᕗᖕᒐ ᓄᓇᓕᐸᐅᔭᐅᑉ ᖃᑎᐊᓂ ᓇᒥᓂᖅᑲᖅᓂᖅᒧᑦ ᓇᓗᓇᐃᖅᑕᐅᓯᒪᔪᖅ, ᐊᑐᖅᑕᐅᔪᓐᓇᖅᑎᑕᐊᔪᖅ 7 (B1[h32](7)).