

Fees for Tax Measures – General Information

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1. General information

Investissement Québec charges a fee for the eligibility certificates that it issues in relation to the tax measures that it administers under section 30 of the Act respecting the sectorial parameters of certain fiscal measures.

These tax measures have been classified by category. The fees are based on a fee schedule and the terms specific to each of the following six categories:

- Category 1: Tax measures related to total eligible payroll or an increase in total eligible payroll
- Category 2: Tax Credit for the Production of Multimedia Titles
- Category 3: Tax Credit for Major Employment-Generating Projects
- Category 4: Tax Credit for the Development of E-Business
- Category 5: Market Diversification Tax Credit for Québec Manufacturing Companies
- Category 6: Tax Credit for the Integration of IT in SMBs.

If the application for a certificate is rejected, no fees will be charged.

These fees are in compliance with the Regulation number 2, adopted on March 24, 2014.

2. Request for a change and request for a New Copy (duplicate)

Request for a change

Fees are charged for change requests filed regarding a previously issued certificate. They vary from \$250 to the amount indicated in the fee schedule, except in the case of an application for a production work certificate – general component, where the amount of the production expense is \$100,000 or less. In this case, the fee for the request for change is \$150.

Request for a New Copy (duplicate)

A fee of \$26 is charged for a request for a new copy of an initial certificate. For an eligibility certificate, the fee is \$50.

3. Terms of payment

Time of payment

For eligibility certificate applications, payment of the fee is required before the ruling or certificate is issued. Wait to receive your invoice before making payment.

Method of payment

Various methods of payment are available at authorized financial institutions¹: teller, ATM or electronic transfer. You can also send a cheque, a certified cheque or a money order. However, payment by cheque requires an additional five business days to process.

¹ Authorized financial institutions: Caisse populaire Desjardins, CIBC, Bank of Montreal, National Bank, Royal Bank, Scotiabank, TD Canada Trust and HSBC.

4. Category 1 – Tax measures related to total eligible payroll or an increase in total eligible payroll

Category 1 includes the following tax measures:

- Tax Credit for Gaspésie and Certain Maritime Regions of Québec (GAS)
- Tax Credit for Gaspésie and Certain Maritime Regions of Québec in Fields of marine biotechnology, mariculture, marine products processing and recreational tourism (GAS-BIO)
- Tax Credit for Aluminum Valley (ALU)
- Tax Credit for Processing Activities in the Resource Regions (RR).

Initial Application for an Initial Qualification Certificate

A fee is charged for initial applications for an eligibility certificate submitted after March 31 during calendar years 2015 to 2017, as shown in the following schedule.

Fixed amount	After March 31, 2015	After March 31, 2016	After March 31, 2017
Initial application	\$349	\$353	\$356

Application for an Employee Certificate

Applications for an employee certificate for calendar years 2015 to 2017 are subject to the fees established in the following schedule:

Maximum number of employees	Calendar year 2015	Calendar year 2016	Calendar year 2017
9	\$349	\$353	\$356
24	\$871	\$880	\$889
49	\$1,161	\$1,174	\$1,185
74	\$1,741	\$1,760	\$1,778
99	\$2,321	\$2,346	\$2,370
149	\$5,805	\$5,868	\$5,927
199	\$7,968	\$8,055	\$8,136
>199	\$11,609	\$11,736	\$11,854

The **number of employees** used to determine the applicable fee class corresponds to the total number of employees of the corporation that applies to Investissement Québec to receive a certificate for a given calendar year. This number usually corresponds to the total number of employees who work at all the corporation's establishments in Québec.

5. Category 2 – Tax credit for the production of multimedia titles

Category 2 comprises the two components of the Tax Credit for the Production of Multimedia Titles:

- General Component
- Specialized Corporations

Application for an Initial Qualification Certificate – General Component

A fee is charged for all applications for an initial eligibility certificate submitted after March 31 during calendar years 2015 to 2017, as indicated in the following schedule. The amount of the fee is determined on the basis of the qualified multimedia titles covered by the application for an initial eligibility certificate.

Amount	After March 31, 2015	After March 31, 2016	After March 31, 2017
Applicable to each qualified title	\$116	\$117	\$118

Application for a Production Work Certificate – General Component

Applications for a production work certificate for a multimedia title submitted by a corporation whose taxation year ends after March 31 during calendar years 2015 to 2017 are subject to a fee determined according to the following schedule:

Maximum production expenses	After March 31, 2015	After March 31, 2016	After March 31, 2017
\$99,999	\$174	\$176	\$178
\$249,999	\$406	\$410	\$415
\$499,999	\$871	\$880	\$889
\$999,999	\$1,741	\$1,760	\$1,778
> \$999,999	\$3,483	\$3,521	\$3,556

In the event a corporation elects to submit applications for a production work certificate in respect of 10 titles and more under the general component but meets all the eligibility requirements for the specialized corporation component, the applicable fees will be those of general or specialized component, according to the higher of the two of them.

Application for a Specialized Corporation Certificate

Applications for a specialized corporation certificate submitted by a corporation whose taxation year ends after March 31 during calendar years 2015 to 2017 are subject to a fee determined according to the following schedule:

Maximum number of employees covered by the application	After March 31, 2015	After March 31, 2016	After March 31, 2017
24	\$3,347	\$3,383	\$3,418
74	\$7,256	\$7,335	\$7,409
199	\$14,511	\$14,669	\$14,817
499	\$29,021	\$29,337	\$29,633
>499	\$58,043	\$58,676	\$59,268

Fees are set in proportion to the number of days between April 1 of the year indicated and the last day of the corporation's taxation year. For example, for a fiscal year running from July 1, 2015 to June 30, 2016, a corporation with 70 employees must pay \$7 276, according to the following calculation: $\$7,256 \times (274/365) + \$7,335 \times (91/365)$.

The **number of employees** used to determine the applicable fee class corresponds to the total number of employees carrying on production work eligible for the tax credit.

6. Category 3 – Tax credit for major employment-generating projects

Application for a Corporation and Contract Certificate

Since April 1, 2008, no new application for a corporation and contract certificate may be filed. In the event that a corporate reorganization results in the issuing of a new corporation and contract certificate, a minimum fee of \$500 is charged.

Application for an Employee Certificate

Applications for an employee certificate for a corporation whose taxation year ends after March 31 during calendar years 2015 to 2017 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31, 2015	After March 31, 2016	After March 31, 2017
49	\$5,805	\$5,868	\$5,927
99	\$11,609	\$11,736	\$11,854
499	\$29,021	\$29,337	\$29,633
999	\$58,043	\$58,676	\$59,268
>999	\$174,128	\$176,026	\$177,802

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the corporation's taxation year*. For example, for a fiscal year running from July 1, 2015 to June 30, 2016, a corporation with 70 employees must pay \$11 641, according to the following calculation: $\$11,609 \times (274/365) + \$11,736 \times (91/365)$.

The number of employees used to determine the applicable fee class corresponds to the number of employees for which the corporation applies to Investissement Québec to receive a certificate for a given taxation year. This number usually corresponds to the total number of employees appearing on the application for an employee certificate submitted by the corporation.

7. Category 4 – Tax credit for the development of E-Business

Application for a letter of interest

A letter of interest is not required to obtain eligibility certificates for the Tax Credit for the Development of E-Business. Fees are charged for all applications for a letter of interest filed, as indicated in the following table:

Fixed amount	After March 31, 2017
Application for a letter of interest (activities)	\$1,162

Fees are also charged for the review of each job description submitted. However, the corporation is not required to provide job descriptions in order to receive a letter of interest. For instance, if a corporation files an application for a letter of interest including six job descriptions on December 1, 2017, it will be charged \$2,062, i.e. \$1,162 for the letter of interest and \$150 for each job description (6 X \$150).

Application for a Corporation Certificate and an Employee Certificate

Applications for a corporation certificate and an employee certificate for a corporation whose taxation year ends after March 31 during calendar years 2015 to 2017 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31, 2015	After March 31, 2016	After March 31, 2017
9	\$1,707	\$1,726	\$1,743
19	\$3,414	\$3,451	\$3,486
49	\$7,399	\$7,480	\$7,555
99	\$14,511	\$14,669	\$14,817
199	\$28,452	\$28,762	\$29,052
499	\$56,905	\$57,525	\$58,106
999	\$113,810	\$115,051	\$116,211
>999	\$170,715	\$172,576	\$174,317

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the corporation's taxation year*. For example, for a fiscal year running from July 1, 2015 to June 30, 2016, a corporation with 45 employees must pay \$7 434, according to the following calculation: $\$7,399 \times (274/365) + \$7,480 \times (91/365)$.

The **number of employees** used to determine the applicable fee corresponds to the number of employees for which the corporation applies to Investissement Québec to receive a certificate for a given taxation year. This number usually corresponds to the total number of employees appearing on the application for an employee certificate submitted by the corporation.

8. Category 5 – Market diversification tax credit for Québec manufacturing companies

Application for a Corporation Certificate

Applications for a corporation certificate for a corporation whose taxation year ends after March 31, in calendar years 2015 and 2016 are subject to the fees established in the following schedule:

Gross revenue not exceeding	After March 31, 2015	After March 31, 2016
\$50 million	\$526	\$532
\$200 million	\$788	\$797
>\$200 million	\$1,051	\$1,062

Prorating does not apply to this category.

9. Category 6 – Tax credit for the integration of IT in SMBs

Application for certification of an IT integration contract

Fees are charged for every application for certification of an IT integration contract submitted:

Fixed amount	After March 31, 2017
Application for certification	\$631

Prorating does not apply to this category.

10. Application for review

If a corporation's request for an eligibility certificate has been refused or if the corporation receives a different certificate from the one it requested, it may file an application for review.

Fees

Fees are charged for all applications for review. The applicable fees are as follows:

Maximum number of employees at issue	Fixed amount
4	\$263
14	\$526
19	\$789
>19	\$1,053

For the tax credit for the integration of IT in SMBs, the fees charged correspond to the minimum set amount, namely \$263.

The **number of employees** at issue is based on the number of employees refused, in whole or in part, and in regard to whom the corporation disagrees with Investissement Québec's decision. Where Investissement Québec has not issued any eligibility certificate, the number of employees at issue is the number of employees claimed in Appendix A of this application for an employee certificate. The minimum amount will be required in other cases.

In addition, if Investissement Québec has not issued any certificate further to the analysis of the initial application for an eligibility certificate, the fees provided for under categories 1 to 6 herein will apply in the event the certificate is issued, as well as the fees related to the application for review.

Payment of Review Fees

Review fees must be paid by cheque, certified cheque or electronic transfer upon submission of the application for review form. For further information on the application for review process, please refer to the "Application for Review" form available on our [website](#).