

## General Information

### GENERAL INFORMATION

Since September 1, 2004, Investissement Québec has charged a fee for the eligibility certificates it issues for tax measures under its jurisdiction.

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

- Category 1: Tax measures relevant to the concept of designated site
- Category 2: Tax measures relevant to an increase in total eligible payroll
- Category 3: Refundable tax credit for the production of multimedia titles
- Category 4: E-Commerce Place
- Category 5: Montréal Foreign Trade Zone at Mirabel
- Category 6: Refundable tax credit regarding major employment-generating projects
- Category 7: Tax holiday for manufacturing SMBs in remote resource regions
- Category 8: Tax credit for the development of e-business

In this document, the term “certificate” refers to an attestation, a certificate or a letter of interest.

Any interpretation of this document must take into account tax policy currently in force.

The fees apply to all applications submitted after the date on which the fee schedule is published.

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

#### Request for change

Fees are charged for a request for change filed regarding a previously issued certificate. They vary from \$250 to the amount indicated in the fee schedule<sup>1</sup>.

#### Application for review

The last section of this document covers the fees related to the review process.

#### Request for a new copy (duplicate)

A fee of \$25 is charged for a request for a new copy of an initial certificate. For an annual certificate, the fee is \$50.

#### Terms of payment

For initial eligibility certificate applications, payment of the fee is required before the ruling is issued (wait to receive your invoice before making payment).

For annual eligibility certificate applications, payment of the fee is required before the certificate is issued (wait to receive your invoice before making payment).

Various methods of payment are available at authorized financial institutions:<sup>2</sup> 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.

### CATEGORY 1

Category 1 includes the following tax measures:

- New Economy Centres (CNE)
- Biotechnology Development Centres (CDB)
- Information Technology Development Centres (CDTI)
- Centre national des nouvelles technologies de Québec (CNNTQ)
- Cité Multimédia de Montréal (CMM)

<sup>1</sup> Except for the Annual Application for an Eligibility Certificate—General Component, where the amount of the filing expenditure varies between \$0 and \$100 000. In that case, the fee for a request for change is \$150.

<sup>2</sup> Authorized financial institutions: Caisse populaire Desjardins, CIBC, Bank of Montreal, National Bank, Royal Bank, Bank of Nova Scotia, TD Canada Trust, HSBC.

### Initial Application for an Eligibility Certificate

A fee is charged for initial applications for an eligibility certificate submitted after March 31 during calendar years 2011 to 2013, as shown in the following schedule.

Fixed amount	After March 31		
	2011	2012	2013
Initial application	\$541	\$552	\$563

### Annual Application for an Eligibility Certificate—Employees

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31				
	2009	2010	2011	2012	2013
4	\$520	\$531	\$541	\$552	\$563
9	\$1 040	\$1 061	\$1 082	\$1 104	\$1 126
24	\$3 121	\$3 184	\$3 247	\$3 312	\$3 378
49	\$6 503	\$6 633	\$6 765	\$6 901	\$7 039
74	\$9 884	\$10 081	\$10 283	\$10 489	\$10 699
99	\$13 005	\$13 265	\$13 530	\$13 801	\$14 077
149	\$26 010	\$26 530	\$27 061	\$27 602	\$28 154
199	\$35 700	\$36 414	\$37 142	\$37 885	\$38 643
> 199	\$52 020	\$53 060	\$54 122	\$55 204	\$56 308

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*. For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 40 employees must pay \$6 535.41, according to the following calculation: \$6 503 X (274/365) + \$6 663 X (91/365).

The **number of employees** used to determine the applicable fee corresponds to the number of employees for which the company 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 annual application for an eligibility certificate submitted by the company with respect to tax measures of the same category.

### Annual Application for an Eligibility Certificate—Eligible Property

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 are subject to the fees established in the following schedule, for calendar years 2009 to 2013:

Total number of properties claimed	After March 31				
	2009	2010	2011	2012	2013
49	\$520	\$531	\$541	\$552	\$563
99	\$1 301	\$1 327	\$1 353	\$1 380	\$1 408
> 99	\$3 121	\$3 184	\$3 247	\$3 312	\$3 378

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*.

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

## CATEGORY 2

Category 2 includes the following tax measures:

- Refundable tax credit for Gaspésie and Certain Maritime Regions of Québec (GAS)
- Refundable tax credit for the Aluminum Valley (ALU)
- Refundable tax credit for Processing Activities in the Resource Regions (RR)

### Initial Application for an Eligibility Certificate

A fee is required for all initial applications for an eligibility certificate submitted after March 31 during calendar years 2009 to 2013, as shown in the following schedule.

Fixed amount	After March 31				
	2009	2010	2011	2012	2013
Initial application	\$312	\$318	\$325	\$331	\$338

## Annual Application for an Eligibility Certificate—Employees

Annual applications for an eligibility certificate for calendar years of eligibility 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees	Calendar year				
	2009	2010	2011	2012	2013
9	\$312	\$318	\$325	\$331	\$338
24	\$780	\$796	\$812	\$828	\$845
49	\$1 040	\$1 061	\$1 082	\$1 104	\$1 126
74	\$1 561	\$1 592	\$1 624	\$1 654	\$1 689
99	\$2 081	\$2 122	\$2 165	\$2 208	\$2 252
149	\$5 202	\$5 306	\$5 412	\$5 520	\$5 631
199	\$7 140	\$7 283	\$7 283	\$7 283	\$7 283
> 199	\$10 404	\$10 612	\$10 824	\$11 041	\$11 262

The **number of employees** used to determine the applicable fee class corresponds to the total number of employees of the company 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 company's establishments in Québec.

## CATEGORY 3

Category 3 involves the two sections of the refundable tax credit for the production of multimedia titles:

- Specialized Corporations
- General Component

### Application for an Initial Eligibility Certificate—General Component

A fee is charged for all initial applications for an eligibility certificate submitted after March 31 during calendar years 2011 to 2013, as indicated in the following schedule.

Fixed amount	Calendar year		
	2011	2012	2013
Initial application	\$108	\$110	\$113

### Annual Application for an Eligibility Certificate—General Component

Annual applications for an eligibility certificate for a multimedia title submitted by a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to a fee determined according to the following schedule:

Maximum production expenses	After March 31				
	2009	2010	2011	2012	2013
\$99 999	\$156	\$159	\$162	\$166	\$169
\$249 999	\$364	\$371	\$379	\$386	\$394
\$499 999	\$780	\$796	\$812	\$828	\$845
\$999 999	\$1 561	\$1 592	\$1 624	\$1 656	\$1 689
> \$999 999	\$3 121	\$3 184	\$3 247	\$3 312	\$3 378

### Final Application for an Eligibility Certificate—Specialized Corporations

Final applications for an eligibility certificate submitted by a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31				
	2009	2010	2011	2012	2013
74	\$6 503	\$6 633	\$6 765	\$6 901	\$7 039
199	\$13 005	\$13 265	\$13 530	\$13 801	\$14 077
499	\$26 010	\$26 530	\$27 061	\$27 602	\$28 154
> 499	\$52 020	\$53 060	\$54 122	\$55 204	\$56 308

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*. For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 70 employees must pay \$6 535.41, according to the following calculation: \$6 503 X (274/365) + \$6 633 X (91/365).

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

## CATEGORY 4

Category 4 concerns E-Commerce Place.

### Initial Application for an Eligibility Certificate

A fee is charged for all initial applications for an eligibility certificate submitted after March 31 during calendar years 2011 to 2013, as indicated in the following schedule.

Fixed amount	After March 31		
	2011	2012	2013
Initial application	\$541	\$552	\$563

### Annual Application for an Eligibility Certificate—Employees

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31				
	2009	2010	2011	2012	2013
49	\$5 202	\$5 306	\$5 412	\$5 520	\$5 631
99	\$10 404	\$10 612	\$10 824	\$11 041	\$11 262
499	\$26 010	\$26 530	\$27 061	\$27 602	\$28 154
999	\$52 020	\$53 060	\$54 122	\$55 204	\$56 308
> 999	\$156 060	\$159 181	\$162 365	\$165 612	\$168 924

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*. For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 70 employees must pay \$10 455.86, according to the following calculation:  $\$10\,404 \times (274/365) + \$10\,612 \times (91/365)$ .

The **number of employees** used to determine the applicable fee class corresponds to the number of employees for which the company 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 annual application for an eligibility certificate submitted by the company.

## CATEGORY 5

Category 5 concerns the Montréal Foreign Trade Zone at Mirabel.

### Initial Application for an Eligibility Certificate

A fee is charged for all initial applications for an eligibility certificate submitted after March 31 during calendar years 2011 to 2013, as shown in the following schedule.

Fixed amount	After March 31		
	2011	2012	2013
Initial application	\$541	\$552	\$563

### Annual Application for an Eligibility Certificate—Employees

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees	After March 31				
	2009	2010	2011	2012	2013
4	\$520	\$531	\$552	\$552	\$563
9	\$1 040	\$1 061	\$1 082	\$1 104	\$1 126
24	\$3 121	\$3 184	\$3 247	\$3 312	\$3 378
49	\$6 503	\$6 633	\$6 765	\$6 901	\$7 039
74	\$9 884	\$10 081	\$10 283	\$10 489	\$10 699
99	\$13 005	\$13 265	\$13 530	\$13 801	\$14 077
199	\$26 010	\$26 530	\$27 061	\$27 602	\$28 154
> 199	\$52 020	\$53 060	\$54 122	\$55 204	\$56 308

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*. For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 45 employees must pay \$6 535.41, according to the following calculation:  $\$6\,503 \times (274/365) + \$6\,633 \times (91/365)$ .

The **number of employees** used to determine the applicable fee class corresponds to the number of employees for which the company 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 annual certificate for an eligibility certificate submitted by the company.

### Annual Application for an Eligibility Certificate—Eligible Property

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of properties claimed	After March 31				
	2009	2010	2011	2012	2013
49	\$1 561	\$1 592	\$1 624	\$1 656	\$1 689
99	\$5 202	\$5 306	\$5 412	\$5 520	\$5 631
> 99	\$10 404	\$10 612	\$10 824	\$11 041	\$11 262

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year.*

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

### Annual Application for an Eligibility Certificate—Foreign Specialist

A fee is charged for all annual applications for an eligibility certificate regarding a foreign specialist submitted during calendar years 2009 to 2013, as shown in the following schedule.

Fixed amount	Calendar year				
	2009	2010	2011	2012	2013
Annual application	\$520	\$531	\$541	\$552	\$563

### Annual Application for an Eligibility Certificate—Customs Brokerage Services

A fee is charged for all annual applications for an eligibility certificate regarding fees incurred under a customs brokerage contract for a company whose taxation year ends after March 31 during calendar years 2009 to 2013. These fees are established according to the following table.

Fixed amount	After March 31				
	2009	2010	2011	2012	2013
Annual application	\$156	\$159	\$162	\$166	\$169

## CATEGORY 6

Category 6 concerns the refundable tax credit regarding major employment-generating projects.

### Application for an Eligibility Certificate—Company and Contract (GPCE)

A fee is charged for all initial applications for an eligibility certificate filed after March 31 during calendar years 2011 to 2013, as shown in the following schedule. If the application is rejected, no fees will be charged. In the event that a corporate reorganization leads to the issuing of a new initial eligibility certificate, a minimum fee of \$500 is charged. The size of the fee may reach the amount shown in the following table.

Fixed amount	After March 31		
	2011	2012	2013
Initial application	\$5 412	\$5 520	\$5 631

### Annual Application for an Eligibility Certificate—Employees

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31				
	2009	2010	2011	2012	2013
49	\$5 202	\$5 306	\$5 412	\$5 520	\$5 631
99	\$10 404	\$10 612	\$10 824	\$11 041	\$11 262
499	\$26 010	\$26 530	\$27 061	\$27 602	\$28 154
999	\$52 020	\$53 060	\$54 122	\$55 204	\$56 308
> 999	\$156 060	\$159 181	\$162 365	\$165 612	\$168 924

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year.* For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 70 employees must pay \$10 455.86, according to the following calculation: \$10 404 X (274/365) + \$10 612 X (91/365).

## CATEGORY 7

Category 7 concerns the tax holiday for manufacturing SMBs in the remote resource regions.

### Annual Application for an Eligibility Certificate

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2010 are subject to the fees established in the following schedule:

Maximum number of employees	After March 31	
	2009	2010
9	\$153	\$156
24	\$306	\$312
74	\$357	\$364
199	\$408	\$416
> 199	\$510	\$520

Prorating does not apply to this category.

## CATEGORY 8

Category 8 concerns the tax credit for the development of e-business.

### Request for a letter of interest

First of all, note that a letter of interest is not required to obtain annual eligibility certificates for the tax credit for the development of e-business. However, fees are required for all applications for a letter of interest filed after March 31 of calendar years 2009 to 2013, as indicated in the following table.

Fixed amount	After March 31				
	2009	2010	2011	2012	2013
Application for a letter of interest (activities)	\$1 020	\$1 040	\$1 061	\$1 082	\$1 104

Fees are also required for the analysis of each job description submitted. Note that the company is not required to provide job descriptions to be issued a letter of interest. For instance, if a company files an application for a letter of interest including six job descriptions on December 1, 2010, it will be billed \$1 940, i.e. \$1 040 for the letter of interest and \$150 for each job description.

### Annual Application for an Eligibility Certificate

Annual applications for an eligibility certificate for a company whose taxation year ends after March 31 during calendar years 2009 to 2013 are subject to the fees established in the following schedule:

Maximum number of employees covered by the application	After March 31				
	2009	2010	2011	2012	2013
9	\$1 530	\$1 561	\$1 592	\$1 624	\$1 656
19	\$3 060	\$3 121	\$3 184	\$3 247	\$3 312
49	\$6 630	\$6 763	\$6 898	\$7 036	\$7 177
99	\$13 005	\$13 265	\$13 530	\$13 801	\$14 077
199	\$25 500	\$26 010	\$26 530	\$27 061	\$27 602
499	\$51 000	\$52 020	\$53 060	\$54 122	\$55 204
999	\$102 000	\$104 040	\$106 121	\$108 243	\$110 408
> 999	\$153 000	\$156 060	\$159 181	\$162 365	\$165 612

Fees are set in proportion to the number of days *between April 1 of the year indicated and the last day of the company's taxation year*. For example, for a fiscal year running from July 1, 2009 to June 30, 2010, a company with 45 employees must pay \$6 663.16, according to the following calculation:  $\$6\,630 \times (274/365) + \$6\,763 \times (91/365)$ .

The **number of employees** used to determine the applicable fee corresponds to the number of employees for which the company 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 annual application for an eligibility certificate submitted by the company with respect to tax measures of the same category.

## APPLICATION FOR REVIEW

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

Fees are charged for all requests for review and are payable by cheque or electronic funds transfer when the application for review form is submitted. For more information on the process of requesting a review, please see the "Application for Review" form available on our [website](#).

The applicable fees are as follows:

Amount	Maximum number of employees at issue
\$250	4
\$500	14
\$750	19
\$1000	> 19

The **number of employees** at issue is based on the number of employees in Investissement Québec's decision with which the company disagrees. If Investissement Québec has not issued any eligibility certificate, the number of employees initially claimed must be used.

In addition, if Investissement Québec has not issued any certificate further to the analysis of the application for eligibility, the fees provided for under categories 1 to 8 herein will apply in the event the certificate is issued, as well as the fees related to the request for review.

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