

## **Fees for Tax Measures – General Information**

Accessible content  
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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 it administers under section 30 of the Act respecting the sectoral parameters of certain fiscal measures.

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

- Category 1: Tax measures related to total eligible payroll
- Category 2: Tax Credit for the Production of Multimedia Titles
- Category 3: Tax Credit for the Development of E-Business
- Category 4: Tax Credit to Support Print Media Companies
- Category 5: Tax Credits for Synergy Capital

If the application for a certificate is refused by Investissement Québec, no fees will be charged.

These fees are in compliance with the Regulation number 2, adopted on September 1<sup>st</sup>, 2021.

## 2. Modification request and request for an additional copy (duplicate)

### Modification request

Fees are charged for any change request filed regarding a previously issued eligibility 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 (credit for the Production of Multimedia Titles), where the amount of the production expense is \$100,000 or less. In this case, the fee for the modification request is \$150.

### Request for an additional copy (duplicate)

A fee of \$25 is charged for the issue of a new copy of an initial certificate (including requests for media certificates or requests for authorized placement certificates). For an eligibility certificate, the fee is \$50.

## 3. Terms of payment

### Timing of payment

For all initial and eligibility certificate applications, payment of the fee is required before the certificate is issued. The applicant should wait for the receipt of its invoice before making a payment.

### Method of payment

Various methods of payment are available at authorized financial institutions<sup>1</sup>: teller, ATM or electronic transfer. You can also send a cheque, a certified cheque or a money order. However, payments made by cheque require an additional delay of two business days to be processed before the issue of eligibility certificates.

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<sup>1</sup> 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 based on total payroll

Category 1 includes the following tax measures:

- Tax Credit for Gaspésie and Maritime regions of Québec (GAS)
- Tax Credit for Gaspésie and certain Maritime Regions of Québec in the fields of marine biotechnology, mariculture, marine products processing and recreational tourism (GAS-BIO)

##### Application for an Initial qualification certificate

A fee is charged for the application for an initial eligibility certificate submitted after March 31 as shown in the following schedule:

| Fixed amount        | After March 31 |        |        |
|---------------------|----------------|--------|--------|
|                     | 2021           | 2022   | 2023   |
| Initial application | 363 \$         | 370 \$ | 374 \$ |

##### Application for an Employees Certificate

Applications for an employees' certificate for calendar years from 2021 onwards, are subject to the fees established in the following schedule:

| Maximum number of employees | Calendar years from 2021 onwards |           |           |
|-----------------------------|----------------------------------|-----------|-----------|
|                             | 2021                             | 2022      | 2023      |
| 9                           | 363 \$                           | 370 \$    | 378 \$    |
| 24                          | 907 \$                           | 925 \$    | 943 \$    |
| 49                          | 1 209 \$                         | 1 233 \$  | 1 258 \$  |
| 74                          | 1 814 \$                         | 1 850 \$  | 1 887 \$  |
| 99                          | 2 417 \$                         | 2 466 \$  | 2 515 \$  |
| 149                         | 6 046 \$                         | 6 166 \$  | 6 290 \$  |
| 199                         | 8 299 \$                         | 8 465 \$  | 8 634 \$  |
| > 199                       | 12 091 \$                        | 12 333 \$ | 12 580 \$ |

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 an eligibility 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 for a given calendar year.

## 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 certificate – General component

A fee is charged for all applications for an initial eligibility certificate submitted after March 31 during calendar years 2021 to 2023, 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.

| Fixed amount                       | After March 31 |        |        |
|------------------------------------|----------------|--------|--------|
|                                    | 2021           | 2022   | 2023   |
| Applicable to each qualified title | 120 \$         | 123 \$ | 125 \$ |

### 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 2021 to 2023 are subject to a fee determined according to the following schedule:

| Maximum production expenses | After March 31 |          |          |
|-----------------------------|----------------|----------|----------|
|                             | 2021           | 2022     | 2023     |
| 99 999 \$                   | 182 \$         | 185 \$   | 189 \$   |
| 249 999 \$                  | 423 \$         | 432 \$   | 440 \$   |
| 499 999 \$                  | 907 \$         | 925 \$   | 943 \$   |
| 999 999 \$                  | 1 814 \$       | 1 850 \$ | 1 887 \$ |
| > 999 999 \$                | 3 627 \$       | 3 700 \$ | 3 774 \$ |

In the event a corporation elects to submit applications for a production work certificate in respect of 10 titles or more under the general component, but meets all the eligibility requirements for the specialized corporation component, the applicable fees will be those of the general or specialized component, according to the highest 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 2021 to 2023 are subject to a fee determined according to the following schedule:

| Maximum number of employees covered by the application | After March 31 |            |            |
|--|----------------|------------|------------|
|  | 2021           | 2022       | 2023       |
| 24   | 3 486 \$       | 3 556 \$   | 3 627 \$   |
| 74   | 7 557 \$       | 7 708 \$   | 7 862 \$   |
| 199  | 15 113 \$      | 15 416 \$  | 15 724 \$  |
| 499  | 30 226 \$      | 30 830 \$  | 31 447 \$  |
| 999  | 60 453 \$      | 61 662 \$  | 62 896 \$  |
| > 999  | 177 803 \$     | 181 359 \$ | 184 987 \$ |

The **number of employees** used to determine the applicable fee class corresponds to the total number of employees for whom the company applies for an eligibility certificate from Investissement Québec for a given taxation year. This number generally corresponds to the total number of employees appearing on the application for a specialized corporation certificate filed by the company.

## 6. Category 3 – Tax credit for the development of E-Business

### Application for a Corporation Certificate and an Employees Certificate

Applications for a corporation certificate and an employees' certificate for a corporation whose taxation year ends after March 31 during calendar years 2021 to 2023 are subject to the fees established in the following schedule:

|  | After March 31 |            |            |
|--|----------------|------------|------------|
| Maximum number of employees covered by the application | 2021           | 2022       | 2023       |
| 9  | 1 778 \$       | 1 813 \$   | 1 850 \$   |
| 19   | 3 556 \$       | 3 627 \$   | 3 699 \$   |
| 49   | 7 706 \$       | 7 860 \$   | 8 017 \$   |
| 99   | 15 113 \$      | 15 416 \$  | 15 724 \$  |
| 199  | 29 633 \$      | 30 226 \$  | 30 830 \$  |
| 499  | 59 268 \$      | 60 453 \$  | 61 663 \$  |
| 999  | 118 535 \$     | 120 906 \$ | 122 324 \$ |
| > 999  | 177 803 \$     | 181 359 \$ | 184 987 \$ |

## 7. Category 4 – Tax Credits to Support Print Media Companies

This category concerns the two tax credits aimed at supporting and sustaining the written press:

- Tax credit to Support Digital Transformation in Print Media Companies
- Tax credit to Support Print Media Companies.

### a) Application for a Media certificate

Media certification applications for which the tax year ends after March 31, during calendar years 2021 to 2023 are subject to a fee established according to the following grid. The amount of the fees is determined according to the certified media that have been the subject of a request for certification.

For a given taxation year, no pricing will be applicable to a media that has already received a media certificate under one of the tax credits to support or support the written press.

|                                     | After March 31 |        |        |
|-------------------------------------|----------------|--------|--------|
| Fixed amount                        | 2021           | 2022   | 2023   |
| Applicable to each certified media* | 150 \$         | 156 \$ | 159 \$ |

**b) Application for an Employees Certificate -Tax credit to Support Digital Transformation in Print Media Companies**

Applications for an employees' certificate for a corporation whose taxation year ends after March 31 during calendar years 2021 to 2023 are subject to the fees established in the following schedule:

| Maximum number of employees covered by the application | After March 31 |            |            |
|--|----------------|------------|------------|
|  | 2021           | 2022       | 2023       |
| 4  | 888 \$         | 906 \$     | 924 \$     |
| 9  | 1 778 \$       | 1 813 \$   | 1 850 \$   |
| 19   | 3 556 \$       | 3 627 \$   | 3 699 \$   |
| 49   | 7 706 \$       | 7 860 \$   | 8 017 \$   |
| 99   | 15 113 \$      | 15 416 \$  | 15 724 \$  |
| 199  | 29 633 \$      | 30 226 \$  | 30 830 \$  |
| 499  | 59 268 \$      | 60 453 \$  | 61 663 \$  |
| 999  | 118 535 \$     | 120 906 \$ | 122 324 \$ |
| > 999  | 177 803 \$     | 181 359 \$ | 184 987 \$ |

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

**c) Application for certification of a Digital conversion contract**

The application for a Digital conversion contract certificate by a corporation whose taxation year ends after March 31 during calendar years 2021 to 2023 is subject to the fees established in the following schedule:

| Expenses planned per claimed contract | After March 31 |          |          |
|---------------------------------------|----------------|----------|----------|
|                                       | 2021           | 2022     | 2023     |
| 99 999 \$                             | 182 \$         | 185 \$   | 189 \$   |
| 249 999 \$                            | 423 \$         | 432 \$   | 440 \$   |
| 499 999 \$                            | 907 \$         | 925 \$   | 943 \$   |
| 999 999 \$                            | 1 814 \$       | 1 850 \$ | 1 887 \$ |
| > 999 999 \$                          | 3 627 \$       | 3 700 \$ | 3 774 \$ |

**d) Application for an Employees Certificate – Tax credit to Support Print Media Companies**

Applications for an employees' certificate for a corporation whose taxation year ends after March 31 during calendar years 2021 to 2023 are subject to the fees established in the following schedule:

| Maximum number of employees covered by the application | After March 31 |            |            |
|--|----------------|------------|------------|
|  | 2021           | 2022       | 2023       |
| 4  | 888 \$         | 906 \$     | 924 \$     |
| 9  | 1 778 \$       | 1 813 \$   | 1 850 \$   |
| 19   | 3 556 \$       | 3 627 \$   | 3 699 \$   |
| 49   | 7 706 \$       | 7 860 \$   | 8 017 \$   |
| 99   | 15 113 \$      | 15 416 \$  | 15 724 \$  |
| 199  | 29 633 \$      | 30 226 \$  | 30 830 \$  |
| 499  | 59 268 \$      | 60 453 \$  | 61 663 \$  |
| 999  | 118 535 \$     | 120 906 \$ | 122 324 \$ |
| > 999  | 177 803 \$     | 181 359 \$ | 184 987 \$ |

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

## 8. Category 5 – Tax Credit for Synergy Capital

### a) Application for an authorized placement certificate

Fees are charged for any application for an authorized placement certificate filed after March 31 during the years 2021 to 2023, as indicated in the following table:

| Fixed Amount                               | After March 31 |          |          |
|--|----------------|----------|----------|
|  | 2021           | 2022     | 2023     |
| For each authorized investment certificate | 1000 \$        | 1 020 \$ | 1 040 \$ |

### b) Annual follow-up of placement certificate

| Fixed Amount | After March 31 |      |      |
|--------------|----------------|------|------|
|              | 2021           | 2022 | 2023 |



|                                      |        |        |        |
|--------------------------------------|--------|--------|--------|
| Amount required for annual follow-up | 500 \$ | 510 \$ | 520 \$ |
|--------------------------------------|--------|--------|--------|

## 9. 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

For any request for review, fees corresponding to the fixed amounts of the category covered by the measure and the number of employees in dispute are required.

The number of employees in dispute corresponds to the number of employees in respect of which the company disputes the decision rendered by IQ.

In the context where Investissement Québec has not issued any eligibility certificate, the number of employees in dispute corresponds to the number of employees claimed in the application for an employee certificate. The fixed amount will be required in other cases.

If Investissement Québec has not issued any attestation or certificate during the analysis of the application for eligibility, the fees provided for in categories 1 to 5 of this document will apply in the event of the issuance of an attestation or certificate, in plus fees attributable to the request 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](#).