

Application for an Initial Certificate in Respect of an Investment Project

**COURTESY TRANSLATION**

This form has been translated for information purposes only.  
Do not complete it. You must file the French version.

Notice to the applicant

The information provided in this form is collected by the Ministère des Finances du Québec (MFQ) and is used, among other things, to determine whether the investment project presented in this form and to be carried out by the corporation or partnership (the "applicant") is eligible for the tax holiday for large investment projects.

The information collected will be treated as confidential and will only be shared with third parties with the consent of the person who provided it, as stipulated in the *Act respecting Access to documents held by public bodies and the Protection of personal information* (CQLR, chapter A-2.1). Only authorized MFQ personnel may examine the information provided.

However, certain information necessary for the administration or enforcement of tax legislation may be disclosed to Revenu Québec without the consent of the person who provided it.

The information provided may also be used by the MFQ for research, assessment, study, investigation, statistical or cost forecasting purposes.

1. General information on the applicant

Name of the applicant

Address of the head office of the applicant

Québec enterprise number (NEQ) of the applicant

Identification number assigned by Revenu Québec to the applicant

2. Authorized representative of the applicant

Mr.	<input type="checkbox"/>	Given name	Surname
Ms.	<input type="checkbox"/>		
Title			
Phone (including area code)		Email	
Ext.			

### 3. Information to determine eligibility of the investment project

This section is used to describe the large investment project. It must enable the MFQ to determine the large investment project's eligibility for the tax holiday for large investment projects.

#### Description of the project

Please provide a brief description of the project.

Is this investment project a continuation of a previous large investment project for which an initial certificate has already been issued?

Yes  No

If yes, please specify the file number of the first large investment project.

#### First steps

Please indicate the key steps taken to date regarding the realization of the investment project (e.g., market study, feasibility study, agreements with third parties, permits, status of investment authorizations by the relevant authorities or any other element related to the start of the investment project).

#### Investment threshold

Please indicate the nature of the investments (summary description of the work to be done and estimate of the investment expenditures eligible under the *Taxation Act*).<sup>1</sup>

#### Start-up period

Please indicate the timeline for the completion of the project's various stages (studies, design, financing and construction, and the expected start date of eligible activities related to the investment project).

<sup>1</sup> See Title VII.2.3.1 of Book IV of Part I of the *Taxation Act* (<https://www.legisquebec.gouv.qc.ca/en/document/cs/l-3?langCont=en>).

<b>Sector of activity</b> Please indicate the nature of the activities resulting from the large investment project and the associated sector number (NAICS). <sup>2</sup>
<b>Location of activities</b> Please indicate the location of the investment project and its resulting activities.
<b>Criteria for content hosted, produced or exchanged</b> In the case of an investment project related to data processing and hosting or digital platform development, please indicate the steps that will be taken to ensure that the project meets the requirements for restrictions on content hosted, produced or exchanged. <sup>3</sup>
<b>4. Required documents</b>
Please include the following document: <ul style="list-style-type: none"> <li><input type="checkbox"/> Resolution by the board of directors designating the authorized representative of the applicant for the purposes of the application for an initial certificate relating to the investment project or, where the investment project is carried out by a partnership, authorization given to the representative for these purposes by the members of the partnership</li> </ul> Please also include the following documents (in the event where one or more of these documents cannot be included immediately to the application for an initial certificate, they must be sent to the MFQ as soon as they become available): <ul style="list-style-type: none"> <li><input type="checkbox"/> Copy of the applicant's business plan for the investment project</li> <li><input type="checkbox"/> Budgeted financial statements of the separate business (eligible activities) relating to the investment project (for the first 15 years of operation of the investment project)</li> <li><input type="checkbox"/> Estimate of the number of jobs and payroll attributable to eligible activities relating to the investment project for the first 15 years of operation of the investment project</li> <li><input type="checkbox"/> Estimate of the value of the expected tax holiday for each taxation year or fiscal period of the tax holiday period</li> </ul>

<sup>2</sup> If necessary, the corporation may apply to Statistics Canada to obtain NAICS confirmation for the activities resulting from its large investment project (<https://www.statcan.gc.ca/en/reference/refcentre/index?MM=1>). The confirmation can be sent to the MFQ after this application has been filed.

<sup>3</sup> The restrictions on content hosted, produced or exchanged require the corporation or partnership undertaking the investment project to demonstrate, to the satisfaction of the Minister of Finance, that either all or substantially all of the content hosted, produced or exchanged will not constitute content that promotes violence, sexism, racism or any other form of discrimination, or that contains scenes of explicit sexuality or graphic representations of such scenes, or that reasonable steps will be taken to ensure that the activities resulting from the investment project do not involve the hosting, production or exchange of content that promotes violence, sexism, racism or any other form of discrimination, or that contains scenes of explicit sexuality or graphic representations of such scenes. In addition, a digital platform must not host or be intended to host content that offers online games.

## 5. Declaration of the authorized representative

I, the undersigned, certify that all the information provided in support of this application for an initial certificate for the investment project in question is accurate and complete.

I undertake, as the applicant's representative, to notify the MFQ in writing as soon as possible of any significant change that may occur concerning the information provided.

I understand that the MFQ may request additional information relating to this application for an initial certificate or to the implementation of the investment project and the eligible activities resulting from the implementation of the investment project.

I understand that the Minister may revoke or amend any initial or annual certificate issued in respect of an investment project if information or documents brought to his attention so warrant, in accordance with the provisions of the *Act respecting the sectoral parameters of certain fiscal measures* (CQLR, chapter P-5.1).

I understand that to process my application, the MFQ must cooperate with Revenu Québec. Therefore, I agree that the MFQ may transmit to this organization, for the sole purposes of analyzing my application and only when necessary, the documents and information related to my investment project.

I agree that the MFQ may communicate with the Ministère de l'Économie et de l'Innovation and with Investissement Québec, when necessary, to analyze a request for government assistance made to one of these organizations in connection with my investment project. To this end, I authorize the MFQ to transmit the following documents and information: the business plan for the investment project, the budgeted financial statements for the investment project, the estimated number of jobs, the payroll for the investment project, the initial certificate and the annual certificate. Furthermore, if such an exchange of information takes place, the MFQ will inform me in due course of the information shared.

Yes   
No

Signature of the authorized representative of the applicant

Date

Name (print)

Title

The completed form and supporting documents must be sent **by email** at the following address:

[congefiscal@finances.gouv.qc.ca](mailto:congefiscal@finances.gouv.qc.ca).

Direction de la taxation des entreprises et du capital d'investissement  
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