

CATEGORY: ATTRACTIONS, ACTIVITIES, AND EQUIPMENT

The 2025–2027 *Entente de partenariat régional et de transformation numérique en tourisme* (EPRTNT 25-27) reflects the shared desire of the Ministère du Tourisme (MTO), Eeyou Istchee tourism (EIT) and Société de développement de la Baie James (SDBJ) to join forces to provide guidance and financial support to tourism businesses in their area so that these businesses can develop and grow in a responsible and sustainable way.

GENERAL OBJECTIVES

Projects must help achieve the following objectives:

- Stimulate the regional economy by:
 - Developing a responsible and sustainable tourism offering
 - Promoting an innovative tourism offering
 - Developing new niches for tourism businesses that have positive impacts for the community and the region
- Increase tourism businesses' capacity for action by:
 - Implementing actions or adopting best practices, particularly with regard to tourism businesses' social and environmental responsibilities
 - Integrating innovative solutions, including digital technologies

ELIGIBLE CLIENTS

The following types of organizations are eligible for this program:

- Tourism businesses:
 - For-profit organizations
 - Non-profit organizations (NPOs)
 - Cooperatives
- Municipal entities¹
- Indigenous communities and nations recognized by the National Assembly, as well as Indigenous tourism organizations and businesses
- Any group of such clients

Eligible businesses must be legally incorporated under the laws of the government of Québec or Canada and must do business in Québec.

To be eligible, an organization must have delivered on any commitments to partners for any prior subsidies it was awarded.

Businesses and organizations operating tourism accommodation establishments must follow all laws and bylaws in effect for these establishments and must possess a registration number.

Nature and adventure tourism businesses must demonstrate, when required, that they meet the standards of Aventure Écotourisme Québec's [Quality-Safety accreditation program](#) or that they have initiated or intend to initiate the process to do so.

¹ Municipal entities include municipalities, towns, cities, villages, parishes, townships, united townships, northern villages, unorganized territories, regional county municipalities (RCMs), metropolitan communities, intermunicipal management boards, and corporations or organizations that have most of their

INELIGIBLE CLIENTS

- State-owned enterprises, as well as ministries and agencies of the Québec and Canadian governments
- Applicants listed in the Registre des entreprises non admissibles aux contrats publics (RENA)
- [Businesses that are not in compliance](#) with the Office québécois de la langue française's francization process

ELIGIBLE PROJECTS

This category refers to all aspects of an area's tourism offering. The following projects are eligible:

- Projects to build, expand, or improve tourism infrastructure or renew tourism products and services
- Projects to consolidate, establish, expand, or modernize tourist attractions, equipment, activities, or services

INELIGIBLE PROJECTS

The following projects are not eligible:

- Bed and breakfast projects
- Condominium hotel (condotel) projects
- Bike path projects
- Snowmobile trail projects
- Projects in the food and beverage or retail sectors
- Projects to develop training content
- Projects in the gambling sector
- Projects for locations dedicated to selling or consuming alcohol
- Projects where most of the costs are for upgrading, maintaining, or replacing existing infrastructure or equipment
- Projects that have already been completed or are in the process of being completed when the request is filed
- Projects for fewer than four tourist residences or organizations renting fewer than four tourist residences on the same site once the project is complete, although these projects may be eligible if they are part of an overall offer of tourist accommodation or activities (either existing or to be developed as part of the project)
- Projects to acquire businesses
- Projects receiving non-repayable financial assistance from the Programme d'aide à la relance de l'industrie touristique (PARIT) or other programs established by the MTO or its partners, if applicable

Notwithstanding the foregoing, for agritourism and food tourism projects, financial assistance may be considered for work on facilities or equipment required for the sale of products from these types of projects, as these components are essential to the tourist experience offered to visitors in this industry.

members appointed by or over half of their funding provided by a municipal corporation, as well as groups of such municipalities, corporations, or organizations.

Likewise, certain food and beverage project elements may be considered if they are part of a broader project to improve or develop the tourist experience.

PROJECT SELECTION CRITERIA

- Compatibility with EPRTNT 25-27 objectives
- Major impact (ability to draw visitors, project scope, effects, coordination with other partners, job creation, extension of the tourist season, etc.)
- Innovative character
- Design, product, and service quality
- Financial structure and financing package
- Relevance (primarily tourist clients, diversification of clients, market, competition, quality of offering, marketing strategy, networking, etc.)
- Feasibility (timeline, marketing strategy, quality of the business plan or study estimates, developer expertise)
- Consideration of sustainable development principles

FINANCING TERMS

- The financial support is a non-repayable financial contribution.
- The project must have at least \$15 000 in eligible costs.
- Financial support cannot surpass \$125 000.
- Financial support cannot surpass 90% of eligible costs, but must comply with the investment and stacking requirements for eligible clients.

The following table lists the applicable investment percentage and stacking rules for each type of client.

Eligible clients	Minimum developer investment (% of total project costs)	Maximum stacking of government assistance (% of eligible project costs)
For-profit organization	50%	50%
NPO or cooperative	20%	80%
Municipal entity	20%	80%
Indigenous community, organization, or nation	10%	90%
Groups of clients	20%	The lowest % applies, based on the type of organization

If the project receives investment from the developer or its partners (community support, private sponsorships), this investment cannot come from:

- A source used to calculate the stacking of government assistance
- A transfer of assets
- A contribution in goods and services

When calculating the stacking of government financial assistance, contributions are counted from municipal entities and any ministries or agencies of the Québec or federal governments.

ELIGIBLE COSTS

- Costs incurred to complete eligible projects (construction, rebuilding, expansion, development, adaptation, conversion, or replacement of infrastructure or equipment, or establishment of a new tourist experience)
- Construction and equipment acquisition costs to improve workforce attraction and retention (e.g., employee housing), if they do not represent the majority of project costs
- Fees paid to recognized professionals (including for design or engineering), technical personnel, or consultants hired to monitor or manage eligible projects, as well as fees paid for reporting
- Project development fees (preliminary studies, project business plan, eco-friendly development plan, etc.); these

fees are eligible even if they predate the application for financial assistance by up to two years

- Costs of developing, planning, and enhancing sites and trails
- Costs of purchasing and installing specialized equipment and furniture
- Costs of acquiring vessels or automotive equipment used to enhance the customer experience
- Costs of purchasing land, easements, and rights of way, and other related costs, insofar as the land is necessary to complete the project; such costs are not eligible, however, if paid to an affiliated company or for property that is wholly or partially owned by one or more shareholders of the business
- Costs related to the integration of sustainable practices or practices that improve the ability to adapt to climate change
- Costs of surveying the site
- Site quality control costs
- Net taxes (excluding the refundable portion) related to eligible costs
- Contingency costs (up to 15% of eligible project costs)
- Costs of integrating works of art into a building or a site in order to apply the government of Québec's *Politique d'intégration des arts à l'architecture et à l'environnement des bâtiments et des sites gouvernementaux et publics*

INELIGIBLE COSTS

- Costs of purchasing a business and its infrastructure
- Promotion and marketing costs, including website redesign
- Costs of purchasing animals
- Costs of administrative equipment and material, storage, or retail space
- Costs of leasing land, real estate, or other facilities (emphyteutic lease)
- Costs of purchasing motorized transportation equipment not dedicated to the visitor experience
- Costs of services or work normally provided by a recipient of the program or any other agent of the recipient (e.g., regular maintenance, internal governance)
- Costs related to working capital, debt service, attrition, capital losses, or share buybacks
- Costs of bringing the business up to standards, maintaining assets, or ensuring bylaw compliance
- The portion of Québec sales tax, the portion of the goods and services tax, and other costs for which the business (or a third party) is entitled to a refund
- Transfers of assets, as well as donations and contributions in kind or in services
- Regular maintenance and operating costs
- Financing costs
- Compensation paid to lobbyists
- Direct or indirect operating or administrative costs
- Costs for which the recipient entered into contractual obligations before filing the request for financial assistance (with the exception of fees related to project development)
- Cost overruns
- Legal fees

SPECIAL RULES

RULES REGARDING THE AWARDING OF CONTRACTS

- Any financial assistance granted to a construction project of \$100,000 or more requires the holding of a public call for tenders.
- If the recipient is a municipal entity, it is subject to the legislative and regulatory provisions that govern the awarding of contracts.

POLITIQUE D'INTÉGRATION DES ARTS À L'ARCHITECTURE ET À L'ENVIRONNEMENT DES BÂTIMENTS ET DES SITES GOUVERNEMENTAUX ET PUBLICS

- This arts policy applies to all projects (with costs of \$150,000 or more) to construct or expand a building or site that is

partially or wholly open to the public for the purposes of information, recreation, or the provision of goods or services.

EQUAL ACCESS EMPLOYMENT PROGRAM

- Any financial assistance of \$100,000 or more granted to a for-profit organization with over 100 employees requires the organization to agree to set up an equal access employment program in compliance with the *Charter of Human Rights and Freedoms*.

ATTESTATION OR CERTIFICATE FROM THE OFFICE QUÉBÉCOIS DE LA LANGUE FRANÇAISE (OQLF)

- Organizations operating in Québec that employ 25 people or more over a 6-month period are subject to Chapter V (Francization of Enterprises) of Title II of the *Charter of the French Language*. As such, in order to receive a subsidy, these organizations must attach the document attesting to their compliance with that requirement to their requests.
- To learn more about this obligation, please see the information sheet used by government agencies: [Conformité des entreprises au processus de francisation : vérification avant l'attribution d'un contrat ou d'une subvention](#).

SUSTAINABLE DEVELOPMENT

- The project must include sustainable development measures that reduce the project's impact on the environment and have positive social and economic impacts.
- Project appraisals will take into account the overall approach proposed for sustainable development, including integration of social and eco-friendly components.

REQUIRED DOCUMENTS

- Completed and signed form, SENT IN EXCEL FORMAT
- Complete business plan (of the project), including the list of licences, attestations, certificates, or permits that need to be obtained for the project
- The organization's past two years of financial statements (not required for start-ups, municipal entities, or Indigenous communities)
- Three years of forecasted financial statements for the organization following the project's completion (not required for municipal entities or Indigenous communities)
- For municipal entities and Indigenous communities, a document showing the project's or attraction's income and expenses and a resolution in which they commit to covering operating costs for five years
- A resolution from the board of directors (or equivalent) authorizing a person to sign the request for financial assistance from this program, as well as any documents relevant to the request
- For construction projects of \$150,000 or more, an email from the Ministère de la Culture et des Communications stating whether the project is subject to the [Politique d'intégration des arts à l'architecture et à l'environnement des bâtiments et des sites gouvernementaux et publics](#)
- For organizations operating in Québec and employing 25 people or more over a 6-month period, an OQLF attestation or certificate attesting to compliance
- Confirmation of financial partners, if available
- For nature and adventure tourism businesses, a document proving that they meet the standards of Aventure Écotourisme Québec's [Quality-Safety program](#) or that they have initiated or intend to initiate the process to do so
- If applicable, an Indigenous certification or certificate recognizing the Indigenous status of a for-profit organization, NPO, or cooperative (which helps determine the level of assistance)

HOW TO APPLY

Fill out the Eeyou Istchee region EPRTNT 25-27 funding request form and return it with any necessary documents to pbilodeau@creetourism.ca

For more information call Philippe Bilodeau at 418 745-2220 #4230 or email pbilodeau@creetourism.ca