



CATEGORY: ATTRACTIONS, ACTIVITIES AND EQUIPMENT

The Regional Partnership and Digital Transformation in Tourism Agreement 2025-2027 (EPRTNT 25-27) reflects the shared desire of the Ministry of Tourism (MTO) and Tourisme Côte-Nord (TCN) to join forces to financially support and accompany tourism businesses located on their territory in their development and growth, in a responsible and sustainable approach.

GENERAL OBJECTIVES

Projects must contribute to the achievement of the following objectives:

- stimulate the economy of the regions by:
 - the development of a responsible and sustainable tourism offer,
 - the enhancement of an innovative tourist offer,
 - the development of new niches for tourism businesses that have a positive impact on the region and its community;
- Increase the response force of tourism businesses by:
 - the implementation of actions or the adoption of best practices, particularly in terms of the social and environmental responsibilities of tourism companies,
 - Integration of innovative solutions, including digital technologies.

REGIONAL PRIORITIES

The projects must promote the development and structuring of the tourism offer by:

- Adventure tourism and ecotourism;
- Indigenous Tourism;
- Nature tourism;
- Cultural tourism;
- 4-season tourism;
- Winter tourism;
- Accommodation.

ELIGIBLE CLIENTELES

The types of clientele eligible are as follows:

- Tourism businesses:
 - for-profit organizations (FOSS),
 - non-profit organizations (NPOs),
 - co-operatives;
- municipal entities¹;
- Indigenous communities and nations recognized by the National Assembly, as well as Indigenous tourism organizations and businesses;
- any grouping of these clienteles.

¹ The designation of *Municipal entities* includes municipalities, cities, towns, villages, parishes, townships, united townships, northern villages, unorganized territories, regional county municipalities (RCMs), metropolitan communities, intermunicipal boards and corporations or organizations of which a municipal

The company must be legally incorporated under the laws of the Government of Quebec or the Government of Canada and must do business in Quebec.

Eligible organizations must have met, where applicable, their commitments to partners when awarding a previous grant.

Businesses and organizations that operate a tourist accommodation establishment must comply with the laws and regulations in force concerning this type of establishment and hold 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 taken steps to comply with the standards of this program, or that they undertake to undertake such a process.

INELIGIBLE CLIENTELES

- Crown corporations and departments and agencies of the governments of Quebec and Canada;
- Any applicant registered in the Register of enterprises ineligible for public contracts;
- [Businesses that do not comply with](#) the francization process of the Office québécois de la langue française.

ELIGIBLE PROJECTS

This category refers to all the elements that make up the tourist offer of a territory. Eligible projects are:

- the construction, expansion or improvement of infrastructure, the development or renewal of tourism products and services;
- consolidation, establishment, expansion or modernization of a tourist attraction, equipment, activity or services.

INELIGIBLE PROJECTS

The following projects are not eligible:

- bed and breakfasts;
- hotel condominiums (condotels);
- bicycle paths;
- snowmobile trails;
- the restaurant and retail sectors;
- development of training content;
- the gaming sector;
- places dedicated to the sale and consumption of alcohol;
- with a majority of costs related to the upgrading, maintenance or replacement of existing infrastructure or equipment;
- already built or in the process of being built at the time of the date of submission of the application, of less than four tourist residences or organisations renting less than four tourist residences on the same site after the completion of the project. However, these projects may be eligible if they are

corporation appoints a majority of the members or contributes more than half of the funding, as well as groupings of such municipalities, corporations or organizations.

- part of an overall offer of tourist accommodation or activities (existing or to be developed as part of the project);
- business acquisition;
 - receiving non-repayable financial assistance from the Tourism Recovery Assistance Program (TIRP) or any other program established by MTO or its partners, if applicable.

Notwithstanding the above, a financial intervention may take into account, as part of an agritourism or gourmet tourism project, the work related to the facilities and equipment required for the sale of products resulting from these types of projects, these components being essential to the tourism experience offered to visitors in this area.

Similarly, elements relating to restoration may be taken into account when they are part of an overall project to improve or develop the tourist experience.

PROJECT SELECTION CRITERIA

- Alignment with the objectives of EPRTNT 25-27;
- The structuring nature (power of attraction, scope of the project, spin-offs, consultation with other partners, job creation, staggering of the season, etc.);
- Innovativeness;
- Quality in terms of concept, products and services;
- Financial structure and package;
- Relevance (significant tourist clientele and its diversification, market, competition, quality of the offer, marketing strategy, networking, etc.);
- Feasibility (timeline, marketing strategy, quality of the business plan or study estimate, expertise of the developer);
- Taking into account the principles of sustainable development.

FINANCING FEATURES

- The financial intervention offered is a non-repayable financial contribution.
- *The maximum amount of financial assistance is \$49,500.*
- *A maximum increase of \$45,000 may be granted if the project meets the following criteria:*
 - *Has eligible costs of \$200,000 or more,*
 - *Incorporates a minimum of two regional priorities,*
 - *Significantly extends the tourist season.*

The following table summarizes the percentages applicable to the down payment and the accumulation rules according to eligible clienteles.

Eligible clienteles	Promoter's minimum down payment (% of total project costs)	Maximum stack government assistance (% of eligible project costs)
GE	50 %	50 %
NPO, cooperative	20 %	80 %
Municipal entity	20 %	80 %
Indigenous community, organization or nation	10 %	90 %
Consolidation of clienteles	20 %	Depending on the type of organization, the lowest % applies

The promoter's investment, including that of its partners (community support, private sponsorships), if any, may not come from:

- from sources considered in the cumulation of government aid;
- a transfer of assets;
- a contribution in goods and services.

The cumulative amount of government financial assistance consists of contributions from municipal entities and all

departments and agencies of the Government of Québec and the federal government.

ELIGIBLE COSTS

- The costs incurred to carry out the eligible projects (construction, reconstruction, expansion, development, adaptation or reconversion, replacement of infrastructure or equipment, and deployment of a new tourism experience);
- The costs of construction and acquisition of equipment to improve the ability to attract and retain the workforce (e.g., accommodation for employees), if they do not represent the majority of the project costs;
- Fees paid to recognized professionals, including design, engineering, technical personnel or consultants retained to oversee and manage the eligible project, or fees for reporting;
- Fees related to the development of the project (preliminary studies, project business plan, eco-responsible development plan, etc.). These fees are eligible even if they predate the submission of the application for financial assistance (maximum two years);
- Costs related to the development, development and enhancement of land and trails;
- Costs related to the purchase and installation of specialized equipment and furniture;
- The costs of acquiring boats or rolling stock to improve the customer experience;
- The costs of acquiring the land, easements, rights-of-way, and other related costs, to the extent that the land is required for the project. However, such costs may not be incurred with a related company or where the capital property in question is owned, in whole or in part, by one or more shareholders of the company;
- Costs related to integrating sustainable practices or improving adaptive capacity to climate change;
- The cost of surveying the site;
- Quality control costs at the site;
- Net taxes (excluding the reimbursed portion) related to eligible costs;
- Contingency costs (maximum 15% of eligible project costs);
- The costs associated with the integration of a work of art into a building or site with respect to the application of the Government of Québec's Policy for the Integration of the Arts into the Architecture and Environment of Government and Public Buildings and Sites.

INELIGIBLE COSTS

- The costs of acquiring a business and its infrastructure;
- Promotion and marketing costs, including the redesign of a website;
- The costs of acquiring animals;
- Costs of administrative, warehousing or retail space equipment and materials;
- Rental costs for land, buildings and other facilities (long-term lease);
- Costs of acquiring motorized transportation equipment not dedicated to the visitor experience;
- The cost of services or work normally provided by a recipient or any other agent of the recipient (e.g., regular maintenance, internal management);
- Costs related to working capital, debt service, business interruptions, capital losses and capital buybacks;
- Costs related to bringing the company up to standard, maintaining assets and complying with regulations;
- The portion of the Quebec sales tax and the portion of the goods and services tax and other costs for which the business (or a third party) is entitled to a rebate;
- Asset transfers as well as donations and contributions in kind or services;
- Usual maintenance and operating costs;

- Financing costs;
- Remuneration paid to a lobbyist;
- Direct or indirect operating, operating or administrative costs;
- Costs for which the recipient has made contractual commitments prior to the submission of the application for financial assistance (with the exception of fees related to the development of the project);
- Cost overruns;
- Legal fees.

SPECIAL RULES

RULES FOR AWARDING CONTRACTS

- Financial assistance granted to a project is subject to the obligation to issue a public call for tenders for the awarding of a construction contract when it is for \$100,000 or more.
- When the beneficiary is a municipal entity, it is subject to the legislative and regulatory provisions governing the awarding of contracts.

POLICY FOR THE INTEGRATION OF THE ARTS INTO THE ARCHITECTURE AND ENVIRONMENT OF GOVERNMENT AND PUBLIC BUILDINGS AND SITES

- The policy applies to all projects that construct or expand (at a cost of \$150,000 or more) a building or site that is open to the public, in whole or in part, for the purposes of information, recreation, or the acquisition of a good or service.

EQUAL ACCESS PROGRAM

- Financial assistance of \$100,000 or more granted to an NPO with more than 100 employees must include an obligation for the organization to commit to implementing an equal access program that complies with the *Charter of Human Rights and Freedoms*.

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

- An organization that carries on activities in Québec and that, during a period of 6 months, employs 25 or more people is subject to Chapter V of Title II of the Charter of the French Language (La francisation des entreprises) and must, in order to be awarded a grant, attach to its grant application the required document proving compliance with this requirement.
- For more information on this obligation, see the information document used by the Administration's bodies: [Compliance of enterprises with the francization process: verification before awarding a contract or grant](#).

SUSTAINABLE DEVELOPMENT

- The project must include sustainable development measures that reduce the project's effects on the environment while providing positive social and economic benefits;
- The assessment of projects will thus take into account the proposed global approach to sustainable development, including the integration of social and eco-responsible components.

REQUIRED DOCUMENTS

- Completed and signed form SUBMITTED IN EXCEL FORMAT;
- Complete business plan (of the project) including the list of authorizations, attestations, certificates or permits to be obtained in connection with the project;
- Financial statements for the last two most recent years of the organization (not required for start-ups, municipal entities and Indigenous communities);
- Three-year projected financial statements of the organization following the completion of the project (not required for municipal entities and Indigenous communities);
- For municipal entities and Indigenous communities, a document outlining the revenues and expenses of the project

or attraction and a resolution committing them to pay the operating costs for five years;

- Resolution of the Board of Directors (or equivalent) mandating the signatory of the application for financial assistance to this program and any document relevant to the application;
- For construction projects of \$150,000 or more, an email from the Ministère de la Culture et des Communications indicating whether the project is subject to the [Policy for the Integration of the Arts in the Architecture and Environment of Government and Public Buildings and Sites](#);
- For organizations operating in Québec and which, during a period of 6 months, employ 25 or more people, a certificate or certification document issued by the OQLF attesting to compliance with the compliance requirement;
- Confirmation of funding partners, if available;
- For nature and adventure tourism businesses, a document proving that they meet the standards of the [Qualité-Sécurité program](#) of Aventure Écotourisme Québec, or that they have initiated a process to comply with the standards of this program, or that they undertake to undertake such a process;
- If applicable, an Indigenous certificate or certification recognizing the Indigenous status of the OB, NPO or cooperative (this makes it possible to determine the rate of assistance).

HOW TO APPLY

Fill out the *Application for Financial Assistance EPRTNT 25-27 Côte-Nord* form and return it, along with the required documents, to: direction.dev@cotenordqc.com