



CATEGORY: DIGITAL DEVELOPMENT OF A COMPANY

The Regional Partnership and Digital Transformation in Tourism Agreement 2025-2027 (EPRTNT 25-27) reflects the common desire of the Ministry of Tourism (MTO) and Tourisme Côte-Nord (TCN) to join forces in order 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

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

Financial assistance may be granted for the digital development of a business in order to support:

- Increasing virtual or digital interactions with its customers while having their experience at heart;
- the digital transition of a tourism business so that it is more efficient and efficient from an organizational point of view.

This includes projects aimed at acquiring and implementing digital solutions related to transactions, customer experience, and the management and optimization of customer data and sales revenues, either by adapting, optimizing or diversifying current digital solutions, or by improving the connection of various digital solutions to each other.

This category aims to implement business solutions in an organization. For a digital appeal project, refer to the "Attractions, activities and amenities" category. For a needs analysis project, refer to the "Studies and Consulting Services" category.

which a municipal 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.

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 completed or in the process of being completed at the time of the filing of the application;
- fewer than four tourist residences or organizations renting fewer than four tourist residences on the same site;
- 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 \$15,000.*

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

- Professional fees for the support and implementation of the proposed solutions;
- Purchases of technological or other equipment allowing the use of the solution;
- A first subscription (maximum of 24 months) to cloud services if the solution is available in this technology;
- Purchase of hardware, software or mobile applications to increase the level of customer interaction;
- Purchase of enterprise resource planning (ERP);
- Purchase of e-commerce software;
- Travel expenses not exceeding the public service scales, overhead costs, salaries and human resources benefits, if they are specifically related to the implementation of the proponent's project;
- Professional fees related to the training or development of human resources responsible for the implementation of the digital development project;
- Net taxes (excluding the reimbursed portion) related to eligible costs.

INELIGIBLE COSTS

- The sponsor's salaries, operating expenses and ongoing management costs;
- The costs of purchasing or renting land, buildings or facilities;
- Capital expenditures related to the acquisition of equipment;
- Bandwidth purchase costs;
- Costs related to a sales commission on online sales or booking platforms;
- The recurring operating costs of the business solution;
- The development of video games and technological infrastructures;
- The establishment of a server room;
- 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,
- Donations and contributions in kind or services;
- Direct or indirect operating, operating or administrative costs;
- Usual maintenance and operating costs;
- Financing costs;
- Remuneration paid to a lobbyist;
- Costs for which the company 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);
- Promotional, advertising and marketing costs;
- Cost overruns;
- Legal fees.

SPECIAL RULES

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

- Since one of the objectives of the EPRTNT 25-27 is to promote the development of a responsible and sustainable tourism offer, the assessment of the projects will take into account the proposed global approach to sustainable development.

REQUIRED DOCUMENTS

- Completed and signed form SUBMITTED IN EXCEL FORMAT;
- Complete business plan of 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 according to the scope 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 and a resolution committing to 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 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