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Changes to the refundable tax credit for the development of e-business

The concept of "activities" in the information technology sector will be broadened, exclusively for the purposes of the criterion relating to the proportion of activities in the information technology sector, to include the activities encompassed by six North American Industry Classification System (NAICS) codes.

However, an additional condition must be met, i.e. that at least 50% of the corporation's gross revenue be derived from activities included under NAICS code 511210 (Software Publishers), activities included under NAICS code 541510 (Computer Systems Design and Related Services) or a combination of these activities.

A corporation will satisfy the criterion relating to services supplied where its gross revenue from activities included under NAICS code 541510, attributable either to services supplied to persons with whom it is dealing at arm's length, or to services relating to applications used exclusively outside Québec, or to a combination of these two items, accounts for 75% or more of its gross revenue from its activities included under NAICS code 541510, in relation to the taxation year covered by the eligibility certificate application.

These changes will apply regarding salaries incurred by an eligible corporation and paid to eligible employees after March 13, 2008, and before January 1, 2016.

For further information, see page A.40 in [Additional Information on the Budgetary Measures](#), published by the Ministère des Finances.

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