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SW-21-V (2019-07)

# MANAGEMENT FRAMEWORK FOR PRODUCT DEVELOPERS

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REMUNERATED PASSENGER TRANSPORTATION

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# INTRODUCTION

This document is intended for businesses (hereinafter “developers”) that develop products to help natural or legal persons fulfill their tax and related obligations. It has the following goals:

- describe the rules and requirements for the **Remunerated passenger transportation** field of activity;
- explain Revenu Québec’s validation process for this field of activity;
- define the responsibilities of developers and of Revenu Québec;
- define the scope of various provisions of the *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation (SW-20-V)*.

Please note that the term “product” is defined in the Glossary.

## 1 REGISTERING AS A PARTNER

A business that wishes to become a Revenu Québec partner for the **Remunerated passenger transportation** field of activity must first register as a partner and then register the product(s) that it would like to submit for validation.

To register, a business must:

- use the **Register a Business as a Partner** online service; and
- complete, sign and mail form SW-20-V, *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation*.

The agreement sets out the rules that structure the product validation process. It does not cover marketing activities, such as product promotion or distribution.

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### 1.1 Obtaining a user code and password

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In the final step of online registration, the applicant receives a temporary password. Once Revenu Québec registers the business, the applicant will receive a user code by email. The user code and temporary password are required to access My Account for partners.

Certain partners documents on the Revenu Québec website contain information that cannot be released to the general public. To access these documents, partners must use the user code for My Account for partners.

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### 1.2 Registering, developing and updating products

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Whenever there are changes concerning product information, the partner must update the information using the service available in My Account for partners.



## 2 VALIDATION PROCESS

Revenu Québec ensures that products satisfy the requirements of the validation process for the **Remunerated passenger transportation** field of activity.

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### 2.1 Validation process

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The validation process for the **Remunerated passenger transportation** field of activity **certifies** that the products used to transfer data to Revenu Québec meet our requirements. The process uses test cases—which must meet Revenu Québec’s specifications—to verify the compliance of the transferred data. The test cases are available in the restricted-access subsection for partners on the Revenu Québec website.

If the results of the tests are satisfactory for a given version of a product, Revenu Québec will issue a certification number (hereinafter the “validation number”) confirming that the tested version of the product meets the necessary requirements.

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### 2.2 Validation number

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Products that meet Revenu Québec’s requirements for the **Remunerated passenger transportation** field of activity are assigned a validation number. Developers cannot use this number for another version of the products or for another product. If a developer does not respect this requirement or any other requirement defined in this management framework, Revenu Québec may revoke the privileges associated with the developer’s registration, in accordance with the provisions of the agreement entered into by the parties.

Note that, once a validation number is assigned to a specific version of a product, Revenu Québec generally allows future versions of the same product to be used (permitted versions). Section 3.2 explains under which circumstances a product needs a new validation number.

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### 2.3 Follow-up and development of validated products

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Revenu Québec verifies that products comply with its requirements by analyzing the data received from users of validated products. Developers receive feedback once the data has been analyzed and may need to adjust their products depending on the results.



## 3 DEVELOPER RESPONSIBILITIES

Developers must comply with the various standards set out in the documents in the restricted-access subsection for partners on the Revenu Québec website.

Certain responsibilities apply only to developers of commercial products. Others concern both developers of commercial products and developers of non-commercial products (who develop products exclusively for their own use).

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### 3.1 Responsibilities of developers of commercial products

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Developers of commercial products must:

- provide product users with technical support;
- notify their clients that the use of their products, including the omission or inaccuracy of any information provided, is the responsibility of the user.
- provide their clients with products and versions of their products that comply with Revenu Québec's specifications;
- inform users of any product limitations;
- provide users with the equipment configuration they must use to ensure that all of the product's features are operational.

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### 3.2 Responsibilities of developers of commercial products and developers of non-commercial products

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Developers of commercial products **and** developers of non-commercial products must obtain:

- a validation number for a new product;
- a new validation number when a validated product is changed to include new features, new operating modes or new printing modes;
- a new validation number when the version of the JSON structure associated with the certificate request, the user request or the transaction request is changed;
- a new validation number if Revenu Québec releases new specifications;
- a validation number if Revenu Québec so requests.

They must also:

- inform Revenu Québec immediately if a product has any limitations;
- send Revenu Québec the results derived from their products (if applicable);
- make sure that the data sent to Revenu Québec meets Revenu Québec's requirements by conducting quality control of their products and making user documents and a version of their products available (if applicable);
- quickly correct any anomalies in their products where such anomalies prevent users from fulfilling their tax and related obligations.
- provide users with technical support and relevant documentation (if applicable);
- notify Revenu Québec of any problems reported by product users.



# 4 RESPONSIBILITIES OF REVENU QUÉBEC AND THE SERVICE PROVIDER

Developers must follow the validation process to certify their products. Revenu Québec and the service provider will guide developers throughout the process.

Revenu Québec also guarantees the confidentiality of the information that it receives and applies the security measures required by law to protect the hardware and products it is sent.

Revenu Québec and the service provider must also:

- provide developers with the information they request;
- help developers adapt their products throughout the validation process and product development;
- ensure that the products submitted by developers meet Revenu Québec's requirements during and after the validation process;
- provide a suitable environment for developers to carry out tests;
- provide developers with technical support.

If changes are made to this management framework or to any related specifications or documents, Revenu Québec is required to publish a notice in the **Partners** section of its website. If this *management framework* is updated, the notice must also be emailed to developers. By continuing their activities after receiving such a notice, developers agree to accept any changes included in the updated document.

However, Revenu Québec is not responsible for ensuring that products comply with legislation. Users and product developers are responsible for:

- their use of a product;
- any omission of information; and
- the accuracy of data.

Consequently, Revenu Québec cannot be held responsible for programming errors that may affect the data that is transmitted.



## 5 DEVELOPER PRIVILEGES

Certain privileges are granted to developers when they become partners of Revenu Québec, including:

- the right to use the validation number confirming that the product meets Revenu Québec's requirements (if applicable);
- access to the documents on Revenu Québec's website, in particular those found in the restricted-access subsection for partners;
- access to an environment for verifying test case results; and
- the listing of the developer's validated commercial products (name and version number) on Revenu Québec's website.

Revenu Québec may revoke the privileges of developers that fail to uphold their obligations or meet Revenu Québec's requirements, or that fail to make any necessary corrections by the prescribed deadline.

## 6 LISTING OF VALIDATED COMMERCIAL PRODUCTS

On its website, Revenu Québec lists the names and versions (including unpermitted versions) of validated commercial products and the names of the product developers.





# 7 ONLINE SERVICES

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## 7.1 Revenu Québec website

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On the Revenu Québec website, developers can view, download and print documents related to the **Remunerated passenger transportation** field of activity.

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## 7.2 Partners section

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### 7.2.1 General information pages

The **Partners** section contains general information about the fields of activity, the validation processes and how to register as a partner. Under **News**, new information is announced and important messages for developers are posted.

Under **Stay Informed**, developers can subscribe to our RSS feeds to receive the latest news and be notified when new or updated documents are posted online.

### 7.2.2 Restricted-access subsection for partners

The restricted-access subsection for partners contains a number of documents to help developers plan, adapt and develop their products. However, as these documents contain information that cannot be released to the general public, a user code is required. Developers must register as a Revenu Québec partner to obtain a user code.

It is important to always use the most recent version of documents when validating a product.

### 7.2.3 My Account for partners

My Account for partners is a space that allows partners to manage certain aspects of their Revenu Québec file on their own. Using My Account, partners can:

- update their profile;
- add or update a field of activity;
- add resource people and update their information;
- register their products and update their product information;
- view the test-case history for their products in a given field of activity;
- send Revenu Québec a message.

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## 7.3 Access to the restricted-access subsection for partners, My Account for partners and electronic data transmission services

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Revenu Québec can temporarily shut down access to all or part of the restricted-access subsection for partners, to My Account for partners or to an electronic data transmission service. While unplanned interruptions (for example, due to technical difficulties) may occur without prior notice, Revenu Québec will provide developers with reasonable notice prior to any planned interruption.

Revenu Québec can also permanently shut down access to all or part of the restricted-access subsection for partners, to My Account for partners or to an electronic data transmission service. In such a case, developers will be provided with at least five days' written notice.

# 8 MY ACCOUNT FOR PARTNERS: CONDITIONS FOR USE

In this part, “applicant” means an individual in business, a partnership, a corporation or any other legal entity seeking to register as a partner, and therefore for My Account for partners.

The applicant will be given a temporary password after registering.

The applicant must ensure that form SW-20-V, *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation*, is completed, printed, signed and mailed to Revenu Québec.

Once Revenu Québec accepts the applicant’s registration as a partner, the applicant will receive a user code. The applicant must then:

- use the user code and password to access My Account for partners in order to register the business’s resource people;
- use the **Contact Us** service to request that each resource person receive a unique user code and password;
- register the product(s) for which the applicant is seeking validation from Revenu Québec; and
- assign a registered resource person to each registered product (each resource person must be associated with at least one product).

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## 8.1 Role of the applicant

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The applicant is responsible for:

- registering as a partner;
- ensuring that form SW-20-V, *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation*, is duly signed and mailed to Revenu Québec; and
- registering resource people and products (once Revenu Québec has accepted the applicant’s registration).

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## 8.2 Responsibilities of all persons with a user code and password

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Every transaction performed with a user code and password has the same legal effect as a transaction that has been performed further to duly signed written instructions provided by the applicant.

Persons with a user code and password are responsible at all times for:

- the accuracy of the information provided using My Account for partners;
- ensuring that the information provided using My Account for partners is up to date; and
- the accuracy of any data they enter.



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### 8.3 Obtaining a user code and password

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Once the applicant registers as a partner (and therefore for My Account for partners), Revenu Québec assigns a temporary password.

Once Revenu Québec receives a duly completed and signed copy of form SW-20-V, *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation*, it will verify certain information before notifying the applicant by email whether the registration is accepted or rejected.

If the applicant's registration is accepted, the confirmation email will include the applicant's user code. The applicant will then be able to access My Account for partners using the user code and the temporary password. The applicant must then create a new password and choose verification questions that can be used to reset a forgotten password.

All resource persons authorized by the applicant must follow the same steps to obtain a user code and a password.

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### 8.4 Confidentiality of the user code and password

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Any person with a user code and password is responsible for all actions taken using them and must inform Revenu Québec of any unauthorized use.

Such a person is also responsible for keeping the user code and password confidential. The user code and password are reserved for the exclusive use of the authorized person, who:

- must never allow any other person to use the user code and password; and
- must change the password periodically for security reasons.

Under no circumstances will Revenu Québec be held responsible for any loss or damage related to a failure to respect the obligations set out in this section.

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### 8.5 Changes to the conditions for use

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The conditions for use of My Account for partners are set out on the Revenu Québec website and in this management framework. The partner must check these conditions periodically to stay informed.

Revenu Québec can change the conditions for use at any time without prior notice, provided it posts the new conditions on its website and in this document. The changes take effect as soon as they are posted on the Revenu Québec website.

Use of My Account for partners by a person with a user code and password constitutes acceptance of any changes made to the conditions for use.



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## 8.6 Access to My Account for partners

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Access to My Account for partners is granted for an indefinite period.

Without prior notice, Revenu Québec can suspend or revoke all access privileges of any person with a user code and password. Therefore, Revenu Québec can, at any time and with immediate effect, refuse access to My Account for partners if it has reason to believe that a condition for use has not been respected or the law has been broken. Moreover, Revenu Québec can suspend or revoke access privileges that have not been used.

Revenu Québec may revoke a person's access to My Account for partners where an event occurs that results in the applicant no longer meeting the conditions of registration. This is the case, for instance, where:

- a business declares bankruptcy;
- a business is dissolved or wound up; or
- an individual in business dies.

A person with a user code and password can, at any time, request to have access to My Account for partners discontinued.

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## 8.7 Confidentiality of information

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Revenu Québec ensures the confidentiality of transmitted information by maintaining security measures in compliance with its legal obligations.

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## 8.8 Communication

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Revenu Québec and the service provider will communicate by email with all persons holding a user code and password. These persons must therefore ensure that the contact information in their file is accurate.

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## 8.9 Availability of My Account for partners

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Revenu Québec can, at any time and without prior notice to persons holding a user code and password, **temporarily** change the way in which My Account for partners is provided or **temporarily** interrupt the availability of all or part of My Account for partners.

Revenu Québec can, with prior notice to persons holding a user code and password, **permanently** change the way in which My Account for partners is provided or **permanently** make all or part of My Account for partners unavailable.

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## 8.10 Legal system

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Any dispute that may arise from an application for registration or conditions for use with respect to My Account for partners is governed by Québec legislation. Persons with a user code and password must recognize the exclusive authority and jurisdiction of Québec tribunals in this regard.



## 9 DETAILS OF THE AGREEMENT BETWEEN REVENU QUÉBEC AND A PRODUCT DEVELOPER: REMUNERATED PASSENGER TRANSPORTATION (SW-20-V)

The information in this part is provided to clarify the scope of the *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation* (SW-20-V) (hereinafter referred to as the “agreement”) and to explain Revenu Québec’s interpretation of certain provisions of the agreement. The following provisions are discussed in detail:

- Validation process, under Terms and Conditions (hereinafter “Clause F”);
- Licence and intellectual property rights, under Terms and Conditions (hereinafter “Clause I”);
- Resiliation, under General Conditions (hereinafter “Section 2”);
- Modification of the agreement, under General Conditions (hereinafter “Section 4”);
- Liability of Revenu Québec, under General Conditions (hereinafter “Section 5”);
- Liability of the Developer, under General Conditions (hereinafter “Section 6”).

All developers working in the **Remunerated passenger transportation** field of activity **must sign** the agreement with Revenu Québec, which constitutes a contract of adhesion.<sup>1</sup> This agreement, which is subject to the *Civil Code of Québec* and other laws, is unique in its interpretation in favour of the adhering party, that is, the product developer.<sup>2</sup>

Like all framework agreements covering multiple situations, it is possible that some provisions of the agreement apply only to developers of commercial products or to developers of non-commercial products. This is the case, for example, in the 4th paragraph of Clause F, which covers only commercial products developed by the developer.

We would also like to clarify the scope and interpretation of the sections concerning resiliation and modification of the agreement and the liability of both Revenu Québec and the developer (sections 2, 4, 5 and 6).

For instance, Section 2 – Resiliation states that Revenu Québec has the right to unilaterally resiliate, after three days’ notice, the agreement in the event the developer fails to comply with any of the provisions of said agreement. The main reason for this clause is to cover the case where a developer does not meet the developer’s obligations. However, Revenu Québec does not intend to systematically use this clause when a developer fails to meet a minor contractual obligation. Instead, Revenu Québec prefers to work together with the developer as much as possible to find solutions to any problems that might arise and come to an arrangement that will ensure that the partnership continues. This being said, in the case of certain major infractions, Revenu Québec would have to invoke the resiliation clause.

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1. The term “contract of adhesion” is defined in article 1379 of the *Civil Code of Québec* as a contract “in which the essential stipulations were imposed or drawn up by one of the parties, on his behalf or upon his instructions, and were not negotiable.”

2. Articles 1432, 1435, 1436 and 1437 of the *Civil Code of Québec* ensure the protection of the adherent to a contract of adherence, by enacting interpretation rules covering such cases as abusive and external clauses as well as illegible and incomprehensible clauses. These articles are reproduced herein.



### **Example of a situation where Revenu Québec would give a developer three days' notice of resiliation**

A developer uses, for a product, a validation number granted for another product. In this situation, Revenu Québec would send a notice calling for the developer to stop using the validation number for the product for which it was not issued within three days.

Section 4 – Modification of the Agreement states that either party to the agreement that wishes to modify the agreement must notify the other party within a reasonable time in advance of any change that is likely to affect the agreement. Naturally, Revenu Québec would give sufficient advance notice to allow the developer to make any adjustments required to meet contractual obligations. In this regard, we insist on the fact that the agreement is meant to promote cooperation between the parties and, in keeping with the stated objectives of the agreement, the harmonious resolution of complex issues through the cooperative effort of both parties. If, for example, changes need to be made to the agreement, Revenu Québec will cooperate with the developer to determine an appropriate date on which the changes will take effect to give the developer sufficient time to make any adjustments needed to ensure that the objectives of the agreement are met.

### **Example**

A new regulation could require Revenu Québec to implement a new validation process for a particular product. However, Revenu Québec will take the necessary steps to ensure that the developer has enough time to make any required adjustments and have the product validated according to the new standard.

Finally, Section 5 – Liability of Revenu Québec and Section 6 – Liability of the Developer were written in accordance with the *Civil Code of Québec*. Unlike a service contract, this agreement does not stipulate monetary consideration in the form of a price or fees that could provide a useful reference for determining a financial ceiling for liability with respect to either of these clauses. In these circumstances, it is impossible to determine such a ceiling and we can, therefore, only assign general titles to the clauses, in keeping with the rules set forth in the *Civil Code of Québec* (article 1458). This is the choice of the authorities at Revenu Québec regarding the insertion of liability clauses in the contract of adhesion.

However, the scope of the developer's liability is essentially defined in the agreement itself, with additional information provided in the management framework (see Part 3 of this document). To avoid being held liable in any respect, the developer should meet all the obligations given in these documents. Furthermore, the scope of the framework agreement is limited to establishing "rules, terms and conditions to govern Revenu Québec's validation process for products developed by a Product Developer [...] and to ensure the Quality of the results provided by these products." The developer's liability is therefore limited to the scope of the agreement.

We must distinguish the activities undertaken by the developer to obtain a product validation number as set forth in the agreement from those undertaken to commercialize the validated product. The developer can, in this context, use any advertising campaign or distribution method for the developer's product. Moreover, the developer can **enter into any advertising or distribution agreement, such as one defining the liability of each party, with any person.**

In light of the agreement and the auxiliary documents to which it refers, the developer's obligations and responsibilities are well defined and it is very unlikely, as long as the developer respects the minimum requirements, that Revenu Québec would hold the developer liable.



### **Examples of situations where it is likely that Section 5 would be applied relative to Revenu Québec's responsibilities**

#### **Example 1 (Section 5, 1st paragraph)**

A developer does not respect the validation process for its product and, therefore, Revenu Québec does not grant a validation number. In this case, the developer cannot claim damages in respect of a future loss of revenue due to the fact that the product could not be marketed.

#### **Example 2 (Section 5, 2nd paragraph)**

Technical problems affecting the testing environment make it impossible to validate the developer's product. Even if the developer sustains losses because the product cannot be validated and sold, the developer cannot hold Revenu Québec liable in this respect.

### **Example of a situation where it is likely that Section 6 would be applied relative to the developer's responsibilities**

#### **Example**

In cooperation with Revenu Québec, a developer conducts tests for a sales recording system (SRS) in early February. By mid-February, the developer's product has still not been certified. However, the developer had informed its client that the client could use the certified SRS beginning on February 14. Because of the developer's technical difficulties, the client is unable to send information about bills and is then issued fines and penalties. In this case, the developer cannot hold Revenu Québec liable if the developer's client claims damages because the client was unable to use the SRS.



# GLOSSARY

## **Administrative officer**

A person, directorate, service or team responsible for the application of the *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation (SW-20-V)* within the organization.

## **Agreement manager**

A person responsible for supervising the management of the *Agreement Between Revenu Québec and a Product Developer: Remunerated Passenger Transportation (SW-20-V)* within the organization. This person is often a director.

## **Partner**

A natural or legal person, registered as a Revenu Québec partner, that:

- has a product that taxpayers can use to meet their administrative or fiscal obligations;
- develops a product for the person's own use; or
- provides a service to print or provide copies of forms.

## **Product**

An application or physical infrastructure that is developed by a partner to interact with Revenu Québec and the service provider. It may be developed for the partner's own use or for distribution to its customers.

## **Service provider**

A legal entity that has signed a contract with Revenu Québec to provide various services relating to the **Remunerated passenger transportation** field of activity. The service provider must maintain a testing environment for product developers, support the product validation process in accordance with Revenu Québec standards, provide developers with technical support and provide services for receiving, processing and transmitting data to Revenu Québec.

## **Standards**

A set of rules, grouped in a document complementary to the management framework, that cover all the requirements and all the administrative, technical and system specifications for the validation process that applies to a specific field of activity.

