

REVENU
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MANAGEMENT FRAMEWORK INTENDED FOR PRODUCT DEVELOPERS

DIRECTION DES RELATIONS AVEC LES PARTENAIRES
ET DES COMMUNICATIONS PERSONNALISÉES

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INTRODUCTION

This document is intended for businesses that develop products to help natural or legal persons to fulfill their tax and related obligations for the following fields of activity:

- Personal income tax
- Corporation income tax
- RL slips and information slips
- Consumption taxes
- Source deductions and contributions
- Trust income tax
- Partnerships
- Registered charities
- International Fuel Tax Agreement (IFTA)
- Restaurant sector
- Québec education savings incentive (QESI)
- Registraire des entreprises
- Integrated government services
- Electronic payment transactions

It has the following goals:

- explain Revenu Québec's validation processes;
- define the responsibilities of developers and of Revenu Québec;
- describe the rules and requirements for the various fields of activity; and
- define the scope of various provisions of the *Agreement Between Revenu Québec and a Product Developer* (SW-10-V).

Please note that the term "product" is defined in the Glossary.



1 REGISTERING AS A PARTNER

A business, department, agency or other organization that wishes to become a Revenu Québec partner must first register as a partner and then register the product(s) that it would like to submit for validation.

To register, a business, department or other organization must:

- use the **Register a Business as a Partner** online service; and
- complete, sign and mail form SW-10-V, *Agreement Between Revenu Québec and a Product Developer*.

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

1.1 Obtaining a user code and password

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.

1.2 Registering, developing and updating products

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



2 VALIDATION PROCESSES

Each of Revenu Québec's validation processes has its own set of rules and is explained in this document. Revenu Québec ensures that products satisfy the requirements of each process.

2.1 Deadlines for submitting a validation request

For the fields of activity listed below, Revenu Québec can refuse to process a developer's validation request if it is submitted after the prescribed deadline, or if the end date of the process has passed.

- Personal income tax (authorization and certification processes)
- Corporation income tax (authorization and certification processes)
- RL slips and information slips (authorization and certification processes)
- Restaurant sector

2.2 Validation processes

Revenu Québec has three validation processes. The table below shows the processes and the fields of activity to which they apply.

Field of activity	Validation process		
	Approval	Authorization	Certification
Personal income tax	X	X	X
Corporation income tax		X	X
Trust income tax		X	
Partnerships	X	X	
Registered charities	X	X	
RL slips and information slips		X	X
Consumption taxes	X		X
Source deductions and contributions			X
International Fuel Tax Agreement (IFTA)		X	
Québec education savings incentive (QESI)			X
Restaurant sector			X
Registraire des entreprises			X
Integrated government services			X
Electronic payment transactions			X

An overview of the various validation processes is provided below. For more on the standards for each field of activity, see the restricted-access subsection for partners on the Revenu Québec website. A developer is notified if the standards for a given field of activity are not met and corrections are required. If the corrections are not made, Revenu Québec may refuse to validate the developer's product.



2.2.1 Approval

The approval process verifies that the requirements for producing computer-generated forms are met. This is done without the use of test data (test cases), since the form data is not processed electronically by Revenu Québec's systems. If the product is approved, Revenu Québec will issue an approval number confirming that the product meets the requirements of the process.

2.2.2 Authorization

The authorization process verifies that the requirements for producing computer-generated forms are met and that the results submitted comply with the test data (test cases). Test data is necessary because the form data is processed electronically by Revenu Québec's systems. The test cases, available in the restricted-access subsection for partners on the Revenu Québec website, are used to verify that:

- the data was entered properly on the forms;
- the results obtained when using the product (if applicable) are accurate; and
- the text and the Quality of the formatting conform to Revenu Québec's standards.

If the results are satisfactory, Revenu Québec will issue an authorization number confirming that the product meets the requirements of the process.

2.2.3 Certification

The certification process verifies that the products that interact with Revenu Québec's computer systems or the sales recording module (SRM) meet our requirements. The process uses test cases—which must meet Revenu Québec's technical specifications—to verify the compliance of the data in the files created by the product. 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, Revenu Québec will issue a certification number confirming that the product meets the necessary technical specifications.

2.3 Validation number

The information in this section applies to all fields of activity **except** the **QESI** and **Integrated government services** fields of activity.

Developers must obtain Revenu Québec's consent before using their products (with the exception of products for the restaurant sector) or electronically transmitting data (provided their products have such a feature).

Products that meet Revenu Québec's requirements are assigned an approval number, an authorization number or a certification number (for the purposes of this document, "validation number" is used for all three numbers). 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. Users will therefore not have access to the computer-generated forms or electronic data-submission systems of developers that fail to respect these requirements.



2.4 X.509 security certificate

Revenu Québec uses the X.509 security certificate to identify partners in the **Integrated government services** field of activity and certain partners in the **Registraire des entreprises** field of activity with whom it is interacting and to make sure that the partner is authorized to interact with Revenu Québec's systems.

The partner must provide an X.509 security certificate to have access to the partners testing environment. If tests are conclusive and Revenu Québec has issued a certification number for the product, the partner will have to provide another X.509 security certificate to have access to the operating environment.

2.5 Follow-up and development of validated products

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

A product (or a version of a product) remains valid as long as it meets Revenu Québec's requirements, which vary according to the field of activity and the validation process concerned.

2.6 Follow-up and development of certified products (QESI field of activity only)

Trustees or their mandataries must obtain Revenu Québec's consent before using a developer's product to electronically transmit QESI data. Developers receive feedback once the data has been analyzed. Depending on the results obtained, their products may need to be adjusted.

A product (or a version of a product) remains valid as long as the standards are not revised.



3 DEVELOPERS 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 or provide a service to print or reproduce forms).

3.1 Responsibilities of developers of commercial products

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 technical specifications;
- inform users of any product limitations that may, for example:
 - affect the processing of a specific form,
 - affect certain features, or
 - concern certain system requirements;
- provide users with the equipment configuration they must use to ensure that all of the product’s features are operational.

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

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

- 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 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.



3.3 Responsibilities of developers of commercial products and developers of non-commercial products in the restaurant sector

In the restaurant sector, in addition to the above-mentioned responsibilities, developers of commercial products and developers of non-commercial products must:

- provide product users and installers with technical support and relevant documentation (if applicable);
- notify Revenu Québec of any changes made to certified products;
- ensure:
 - the quality of subsequent versions of their products that have been certified by Revenu Québec, and
 - that the technical specifications for SRMs are met;
- notify Revenu Québec of any problems reported by restaurateurs using the SRS-SRM-RP solution;
- at Revenu Québec’s request, provide the hardware, products, documentation and anything else necessary for Revenu Québec to analyze their products;
- ensure that the hardware and products provided by Revenu Québec are used in accordance with the established provisions;
- have their products certified by Revenu Québec.

3.4 Responsibilities of QESI partners

In addition to the responsibilities mentioned in 3.2 above, QESI partners (trustees and their mandataries) who make changes to their products must resubmit their products for certification.

3.5 Responsibilities of electronic payment transactions partners

Electronic payment transactions partners must provide Revenu Québec with a written list of the financial institutions to which certified products are provided. In addition, such a partner must notify Revenu Québec of any change to this list and the effective date of the change.



4 REVENU QUÉBEC'S RESPONSIBILITIES

Developers obtain approval, authorization and certification for their products through validation processes. Revenu Québec guides developers throughout each 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 must:

- 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 (for validated products only);
- notify developers, within a reasonable time, of any changes to either this management framework or the related documents.

Revenu Québec is required to publish a notice in the **Partners** section of its website whenever a change is made to any of the above-mentioned documents. Whenever 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 produce computer-generated forms and transmit data electronically using their product;
- 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 the "Essais de connectivité" (connectivity tests) section of Revenu Québec's website, according to the field of activity;
- access to an environment appropriate for verifying test case results (according to the field of activity);
- the listing of the developer's validated commercial products on Revenu Québec's website; and
- the listing of the promoter's name on Revenu Québec's website (for promoters that have signed form SW-13-V, *Québec Education Savings Incentive Agreement: Promoter*).

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 validated commercial products and the names of the product developers.

7 USE OF LOGOS

The stipulations below apply to all fields of activity **except** the **Restaurant sector** field of activity.

Revenu Québec authorizes developers that submit a request to use certain logos, provided that they accept the responsibilities set out in this management framework. Developers are authorized to use logos only:

- to develop their products;
- on their websites;
- on their product packaging;
- in their promotional materials; and
- in keeping with the services provided by Revenu Québec.



8 ONLINE SERVICES

8.1 Revenu Québec website

On the Revenu Québec website, developers can view, download and print the documents related to each field of activity.

8.2 Partners section

8.2.1 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.

8.2.2 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.

8.2.3 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.

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

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.



9 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-10-V, *Agreement Between Revenu Québec and a Product Developer*, 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).

9.1 Role of the applicant

The applicant is responsible for:

- registering as a partner;
- ensuring that form SW-10-V, *Agreement Between Revenu Québec and a Product Developer*, is duly signed and mailed to Revenu Québec; and
- registering resource people and products (once Revenu Québec has accepted the applicant’s registration).

9.2 Responsibilities of all persons with a user code and password

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.



9.3 Obtaining a user code and password

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-10-V, *Agreement Between Revenu Québec and a Product Developer*, 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.

9.4 Confidentiality of the user code and password

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.

9.5 Changes to the conditions for use

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.



9.6 Access to My Account for partners

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.

9.7 Confidentiality of information

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

9.8 Communication

Revenu Québec communicates by email with all persons holding a user code and password. These persons must therefore ensure that the email address in their file is accurate.

9.9 Availability of My Account for partners

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.

9.10 Legal system

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.



10 DETAILS OF THE AGREEMENT BETWEEN REVENU QUÉBEC AND A PRODUCT DEVELOPER (SW-10-V)

The information in this part is provided to clarify the scope of the *Agreement Between Revenu Québec and a Product Developer (SW-10-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 E”);
- Licences and intellectual property rights, under Terms and Conditions (hereinafter “Clause H”);
- 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 one or more of the fields of activity identified in the management framework¹ **must sign** the agreement with Revenu Québec, which constitutes a contract of adhesion.² 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.³

Like all agreements covering multiple situations, it is possible that some provisions of the agreement may not apply to certain fields of activity. This is the case, for example, in the 3rd and 4th paragraphs of Clause E, which only cover commercial products developed by the developer. Likewise, Clause H, which deals with the issuance of a non-exclusive licence in favour of Revenu Québec, does not apply to the RL slips, Consumption taxes, Source deductions and employer contributions, International Fuel Tax Agreement (IFTA), Québec education savings incentive (QESI), Registraire des entreprises, Integrated government services and Electronic payment transactions fields of activity. Accordingly, they cannot be used against a developer working in any of those fields. However, this clause does apply, for example, to Revenu Québec partners that develop products for preparing individual income tax returns or for the restaurant sector. This agreement grants Revenu Québec a 15-year licence for the products developed by the partners, such as a cash register or copy of a product.

In addition, we would 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).

1. Over 1,000 developers, working in various fields of activity, were asked to sign this agreement. If a developer works in several fields of activity, he or she only has to sign one agreement. It is possible that not all the clauses of the agreement will apply to all the fields of activity in which the developer works.
2. 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.”
3. 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.



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.

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 all products developed by a Product Developer [...] for commercial purposes or for the Developer's own personal use." The developer's liability is therefore limited to the scope of the framework agreement.

We must distinguish the activities undertaken by the developer to validate its product as set forth in the agreement from those undertaken to commercialize the validate 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)

Revenu Québec experiences technical problems making 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 3 (Section 5, 3rd paragraph)

Revenu Québec detects a technical problem resulting in the loss of taxpayer data following transmission but fails to take steps to correct the problem. In such a case, the taxpayers could be penalized for not having filed by the deadline and require compensation from the developer. The developer could, in turn, hold Revenu Québec liable for damages in the amount of the compensation the developer has to pay its clients.

Examples of situations where it is likely that Section 6 would be applied relative to the developer's responsibilities

Example 1 (Section 6, 1st paragraph)

In cooperation with Revenu Québec, a developer conducts tests in mid-February regarding the RL-1 slip. However, due to technical difficulties with the product, the developer is unable to obtain the required validation by February 28. In this case, if the developer's client cannot produce slips by the February 28 deadline, the client cannot hold Revenu Québec liable for losses due to penalties for late filing.

Example 2 (Section 6, 2nd paragraph)

A developer does not have its slips validated, but markets its product all the same. Revenu Québec's computer system rejects slips submitted by a client of said developer and the client is fined for failing to have filed the slips by the required deadline. In this case, the client cannot sue Revenu Québec for the amount of the penalty paid for submitting slips that do not conform to the standard.



GLOSSARY

Administrative officer

A person, directorate, service or team responsible for the application of the *Agreement Between Revenu Québec and a Product Developer* (SW-10-V) within the organization.

Agreement manager

A person responsible for supervising the management of the *Agreement Between Revenu Québec and a Product Developer* (SW-10-V) within the organization. This person is often a director.

Computer-generated form

A form that is generated by a product and that has the same general content and presentation as the form published by Revenu Québec.

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. It may be developed for the partner's own use or for distribution to its customers.

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.

