

# Obtaining a tax credit for research, innovation and commercialization (CRIC)

The tax credit for research, innovation and commercialization (CRIC) aims to stimulate innovation within Québec businesses to increase their productivity and competitiveness in international markets.

The CRIC's objective is to encourage corporations to conduct scientific research and experimental development (R&D) activities in Québec, but also to promote the commercialization of innovations resulting from these activities in order to maximize benefits for the Québec economy.

## Eligibility criteria

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The CRIC is a financial assistance measure offered to eligible corporations that conduct eligible R&D or pre-commercialization activities, for a taxation year beginning after March 25, 2025.

### Eligible corporations

To benefit from this tax credit, a corporation must:

- operate a business in Québec and have an establishment there;
- undertake in Québec eligible R&D or pre-commercialization activities or cause such activities to be undertaken on their behalf in Québec as part of a contract.

### Eligible R&D activities

R&D combines rigorously organized technical or scientific work. It

includes:

- **basic research:** work undertaken for the advancement of scientific knowledge, with no practical application in view;
- **applied research:** work undertaken for the advancement of scientific knowledge with a practical application in view;
- **experimental development:** work undertaken for the purpose of achieving technological advancement, for one of the following purposes:
  - creating new materials, products, devices or processes, or
  - improving existing ones (including incremental improvements).

**Important:** Québec legislation is harmonized with federal legislation as regards the definition of R&D. The Canada Revenue Agency carries out the scientific review of R&D work.

### **Eligible pre-commercialization activities**

Pre-commercialization activities eligible for the tax credit are the following:

- tests, technological validations and studies carried out to meet regulatory requirements and aimed at obtaining an initial approval or certification for the purpose of commercializing an innovation;
- product design, including the development of form and aesthetics, improved functionality and choice of materials.

A quality control activity for a product or process is eligible only if it relates to the implementation of a quality control system required to obtain initial approval or certification.

To be eligible for the CRIC, pre-commercialization activities must be undertaken in conjunction with R&D work carried out in Québec by the corporation or on its behalf.

# Procedure

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To claim the CRIC, an eligible corporation must complete form RD-1029.8.CR-T and attach it to its corporate income tax return.

**Access the RD-1029.8.CR form**  
(<https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/rd-1029-8-cr-t/>)

## Assistance granted

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A corporation may benefit from a refundable tax credit at a rate of:

- 30% on the portion of qualified expenditures that exceed the amount of the applicable exclusion threshold, up to a maximum of \$1 million;
- 20% on qualified expenditures over the \$1 million maximum, if applicable.

### Qualified expenditures

Qualified expenditures must have been incurred by a corporation, or on its behalf, for R&D or pre-commercialization activities undertaken in Québec. They relate to:

- the salaries or wages paid to the corporation's employees;
- 50% of the amount paid to a subcontractor for a contract carried out in Québec;
- 50% of the payments made to an eligible public research centre, an eligible research consortium or an eligible university entity;

- property acquisition costs. However, this does not include costs relating to the acquisition of a building, land or a right to use a building or land.

## **Applicable exclusion threshold**

A corporation's qualified expenditures must exceed a certain threshold in a particular taxation year. This threshold corresponds to the greater of the following two amounts:

- \$50 000;
- the sum of the basic personal amount of the applicable personal income tax system for each employee. This amount is adjusted to reflect the time spent by an employee on eligible R&D or pre-commercialization activities.

## **Rules for cumulating the CRIC with other assistance programs**

If a corporation receives financial assistance, whether government or non-government assistance, for expenses related to R&D or pre-commercialization activities, this assistance must be subtracted from the amount of qualified expenditures, in accordance with the usual rules.

A corporation cannot benefit from both the CRIC and another tax credit provided for under the Québec tax system with regard to an expenditure. The corporation must choose one or the other.

For instance, a corporation cannot claim the CRIC for the acquisition of property if it also claims the tax credit for investment and innovation (C3i). Conversely, these costs cannot be eligible for the C3i if they are claimed as part of an application for the CRIC.

A corporation holding an initial qualification certificate for the purposes of the tax holiday relating to the carrying out of a large investment project cannot claim the CRIC for property used, or acquired to be used, as part of such a project.

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## See also

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[Québec Budget Plan and section A of Additional Information \(https://www.finances.gouv.qc.ca/Budget\\_and\\_update/budget/index.asp#documents\)](https://www.finances.gouv.qc.ca/Budget_and_update/budget/index.asp#documents)

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