COURT OF QUEBEC

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
Civil Chamber

No.: 500-80-038412-194

DATE: March 24, 2022

UNDER THE PRESIDENCY OF THE HONORABLE LOUIS RIVERIN, JCQ

CS COMMUNICATION

And

SYSTEMS CANADA INC.

Applicant

c.

QUEBEC REVENUE AGENCY

Defendant

JUDGEMENT

[1] CS Communication et Systèmes Canada Inc. (CS Canada) is contesting the assessments by which the Agence du Revenue du Québec (Revenue Québec) is denying it tax credits relating to salaries paid to its employees for its scientific research and experimental development (SR&ED) activities for the 2011 and 2012 taxation years (the years in dispute).

[2] According to Revenue Québec, the amounts received by CS Canada from Pratt & Whitney (P&W) are "contract payments" within the meaning of article 1029.8.17 (c) (ii) of the *Loi sur les Impôts* [1] (LI). Furthermore, since P&W claimed and obtained the SR&ED credits for this work carried out by CS Canada on its behalf and paid for by it, the rule prohibiting the accumulation of credits would in itself be a bar to CS Canada's claim.

CONTEXT

[3] CS Canada operates a business developing and verifying real-time and critical software, particularly in the context of certifications of application systems in the aeronautics sector. In this case, this specifically involves work carried out on computer control systems for turbine engines, propulsion, and power supply systems for aircraft.

[4] In the course of operating its business, CS Canada regularly carries out SR&ED activities related to software development, which represents approximately 25% of its activities.

[5] On June 22, 2009, CS Canada signed a contract with P&W called the "Long-term purchase agreement: Engine software product" [2] (Contract). It is this contract which is, for the years in dispute, the contractual and consensual framework which defines between P&W and CS Canada the commercial and legal elements of their business relationship.

[6] The contract is for the purchase by P&W of the product described as follows:

> "1.3 "Product" means control system software, including Source Code and Object Code, for the control of the Engine within a software process, and includes but is not limited to, the results of testing, application software interface (ASI) software design, architecture, creation, and system verification as well as all related Documentation, specifications and schematics. »

[7] The contract sets out how P&W purchases the product sold by CS Canada and the various rights and obligations of each, including product warranty, the impact of lead times, audits and inspections, invoicing terms, intellectual property, etc.

[8] P&W communicates the functionality requirements to CS Canada and that is when the work begins. According to the established procedure, P&W transmits a production order that specifies its needs, the deadlines, and the technical standards that the software must meet [3]. The latter describes P&W's needs regarding the software.

[9] Following the issuance of the production order, CS Canada formulates a technical proposal and a commercial proposal based on a fixed price. This price is set according to costs, plus a profit margin. The technical and commercial proposal is intended to meet P&W's request [4].

[10] If the proposal is acceptable to P&W, it then issues a purchase order which includes a technical description of the work, and the fixed amount associated with each phase.

[11] P&W is responsible for describing the technical specifications of the tests so that the product meets the criteria related to the aeronautics field. These requirements are quality standards.

[12] The contract imposes several qualifying constraints that arise from certifications that must be obtained from Transport Canada depending on the nature of the projects concerned, which gives P&W a right of review [5].

[13] CS Canada begins the work following the issuance of the purchase order and invoices for the work on a fixed price basis within the specified time frame. The price indicated on the purchase

order cannot be changed, except by issuing another purchase order resulting from a request for a technical change [6].

[14] It is within the framework of these contractual relations that CS Canada designs the software covered by the contract, which is called ASI (Application Software Surface). This software is then integrated and certified following the purchase orders issued by P&W over the years following the various projects.

[15] CS Canada remains the owner of the intellectual property of the ASI that it developed [7].

[16] CS claimed the portion of the salaries that would qualify as eligible expenses for SR&ED credits under the L.I. [8].

[17] P&W uses a graphical language. This part must communicate with the interface, which led to a first generation of control. The ASI provides more and more functions on what is happening with the engines. For example, a diagnostic function has been added over time. The ASI was created by CS Canada, and it is used in subsequent programs, which are increasingly efficient.

[18] The development phases of the ASI are; system requirements, i.e., the behaviours of the system for engine needs, the software architecture created, the programming of the computer codes, the integration with the control channels, and finally, the synchronization.

[19] It is within the execution of the contract that CS Canada carries out SR&ED activities for which it has paid its employees. It has set up a system of timesheets and task codes that are completed daily by its employees and validated each week by the project manager. Thus, CS Canada knows exactly how many hours of SR&ED work are carried out.

[20] The hours spent in SR&ED relate to the development of the ASI software. A lesser part relates to the design of the test benches.

[21] On May 21, 2014, Revenue Québec began an audit of CS Canada's affairs for the years in dispute.

[22] Following the audit, Revenue Québec denies the SR&ED credits. It believes that P&W made a contractual payment to CS Canada for the years in dispute. Part of this payment is considered an eligible expenditure in favour of P&W, made to a subcontractor (CS Canada). However, P&W claimed and obtained the SR&ED tax credit.

[23] Furthermore, according to Revenue Québec, article 1029.6.0.1 L.I., which sets out the rules for the accumulation of SR&ED tax credit claims, applies. Briefly, these rules provide that two taxpayers cannot benefit from the same SR&ED credit for the same work. Revenue Québec raises a second ground for refusal through this rule.

[24] On October 10, 2016, CS Canada waived the limitation period for the year 2011 only concerning the application of section article 1029.6.0.1 L.I. for an amount not exceeding $167,010 [9].

[25] On March 30 and May 1, 2017, Revenue Québec issued assessments to CS Canada in which it denied the SR&ED tax credits claimed for the development of the ASI software for $167,010 for the 2011 taxation year and in the amount of $146,034 for the 2012 taxation year [10].

[26] For the year 2011, Revenue Québec refused 32,548 hours of work devoted by CS Canada employees to the completion of P&W projects, which is equivalent, considering the waiver of the limitation period for the year 2011, to an amount in refused salary of $954,343 [11].

[27] For the year 2012, 23,830 hours of work were carried out by CS Canada employees and devoted to the completion of P&W projects, which Revenue Québec refused for a sum in salaries of $834,479 [12].

[28] The qualification of SR&ED for the time spent by CS Canada employees (the hours paid in the form of salary) as well as the related amounts, which are the subject of the contributions in dispute, are not contested. Revenue Québec admitted at the hearing that these hours of work qualified as SR&ED.

[29] Moreover, the Canada Revenue Agency carried out an audit on this issue and concluded that the work qualifies as SR&ED.

[30] Consequently, the five criteria for determining whether this work constitutes SR&ED activities are met here [13] and this aspect is not in dispute.

ISSUES IN DISPUTE

1) Are the amounts paid by P&W a "contract payment" within the meaning of article 1029.8.17 (c)(ii) L.I.?

2) Does the mere fact that P&W obtained the SR&ED tax credit deduction prevent CS Canada from obtaining it?

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ANALYSIS

1. 1) Are the amounts paid by P&W a "contract payment" within the meaning of article 1029.8.17 (c)(ii) L.I.?

1- The burden of proof

[31] In tax matters, the burden of proof initially rests on the taxpayer who must rebut the presumption of validity of an assessment issued by Revenue Québec.

[32] This rule arises from article 1014 LI and the *Hickman Motors Ltd decision.*[14] rendered in 1997 by the Supreme Court as applied since.

[33] It should be noted that in this instance, all of the exhibits on both sides were produced by consent during the investigation so that there is no adversarial debate on questions of fact, or the credibility of the witnesses heard. There is no real debate on the facts in this instance.

[34] This case therefore raises a question of law. The Court must determine, having regard to the contract and the conduct of the parties, whether the sums paid are a "contractual payment" within the meaning of the LI

[35] From the case law submitted, having decided on a similar question, the notion of the burden of proof is approached in different ways.

[36] *Com Dev Ltd.* [15], a leading decision on the issue of the deductibility of SR&ED credits, does not directly address the issue of the burden of proof. A review of the decision leads to the conclusion that Hamlyn J. directly analyses the legal issue to be decided.

[37] In *Béton mobile du Québec Inc.* v. *The Queen* [16], Justice Lafleur mentioned that the burden of proof rests on the taxpayer, who must demonstrate on a balance of probabilities that the expenses he incurred are deductible expenses for SR&ED activities [17].

[38] In *MDA Systems Ltd.* v. *Quebec Revenue Agency*[18], after citing the *Hickman Motors Ltd.* decision [19] on the question of the presumption of validity and article 1014 L.I., Bourgeois J. considers that there is no applicable presumption having regard to the burden of proof on a mixed question of fact and law [20].

[39] The presumption of section article 1014 L.I. applies factual premises and hypotheses on which Revenue Québec bases its actions.

[40] This is what the Court of Appeal mentioned in the *Alertpay* decision:

> [26] The burden on the taxpayer is to demonstrate "how the facts on which the assessment is based are incorrect. (…)" [21]

[41] It is the nature of a legal presumption to apply to the facts. The presumption is thus defined in Article 2846 of the *Code civil du Québec* :

> **2846.** A presumption is a consequence that the law or the court draws from a known fact to an unknown fact.
>
> [Our emphasis]

[42] Consequently, when the issue in dispute is a question of law, there is no legal presumption that applies in favour of the legal position taken by Revenue Québec when it issues an assessment.

[43] It is therefore up to the Court to decide the question of law by applying the relevant analytical criteria to the interpretation of the applicable legislative provisions.

2- Applicable legislative provisions

[44] It is article 222 L.I. which allows a taxpayer to deduct from their income expenses incurred for SR&ED. This section reads:

> **222.** 1. A taxpayer who carries on a business in Canada in a taxation year may deduct, in computing their income from that business for the year, an amount not exceeding the aggregate of all amounts that are current expenses incurred by them in the year, or in a preceding taxation year ending after December 31, 1973:
>
> *(a)* for scientific research and experimental development relating to a business of the taxpayer and carried out in Canada directly by the taxpayer;
>
> *(b)* for scientific research and experimental development relating to a business of the taxpayer and carried out in Canada directly on behalf of the taxpayer;
>
> *(c)* in the form of a payment made to a corporation resident in Canada for use in scientific research and experimental development carried out in Canada that relates to a business of the taxpayer and the results of which the taxpayer is entitled to use;
>
> *(d)* in the form of a payment to be used for scientific research and experimental development carried out in Canada that relates to a business of the taxpayer if the taxpayer is entitled to use the results, and the payment was made to one of the following entities:
>
> i. an association recognized by the Minister to undertake scientific research and experimental development;
>
> ii. a university, college, research institute, or similar institution recognized by the Minister;
>
> iii. a corporation resident in Canada and exempt from tax under section 991;
>
> iv. a body recognized by the Minister that makes payments to an association, institution, or corporation described in any of subparagraphs i to iii;
>
> *(e)* where the taxpayer is a corporation, in the form of a payment to an entity described in subparagraph iii of subparagraph *d*, for scientific research and experimental development carried out in Canada that is pure or applied research the principal purpose of which is to enable the taxpayer to use the results in conjunction with other scientific research and experimental development activities relating to a business of the taxpayer, carried out or to be carried out by or on behalf of the taxpayer and that have technological potential that is capable of application to other businesses of a type unrelated to the type of business carried on by the taxpayer.
> (…)
>
> [Our emphasis]

[45] Article 1029.7 L.I. establishes the conditions for applying the credit for SR&ED-related expenses in these terms:

> **1029.7** A taxpayer who is not an excluded taxpayer, who carries on a business in Canada, who carries on in Québec or has carried on, on their behalf in Québec under a contract scientific research and experimental development concerning a business of the taxpayer, and who encloses with their tax return that he is required to file under section 1000, or would be required to file if he had tax payable under this Part, for the taxation year in which the research and development were carried on, the prescribed form containing the prescribed information, is deemed, subject to the second paragraph, to have paid to the Minister on the balance-due day applicable to them for that year, on account of their tax payable for that year under this Part, an amount equal to 14% of the aggregate of the following amounts:
>
> *(a)* the salaries he paid to the employees of an establishment located in Quebec concerning such research and development carried out during the year; (…)
>
> [Our emphasis]

[46] The rule of cumulation is provided for in article 1029.6.0.1 L.I. This rule restricts the claim of tax credits when two taxpayers could be entitled to them. This article reads as follows:

> **1029.6.0.1** Subject to special provisions of this chapter, the following rules apply: (…)
>
> *(b)* where it may reasonably be considered that all or part of a consideration paid or payable by a person or partnership under a particular contract relates to a particular expense or to particular costs, and that person or a member of that partnership may, for a taxation year, be deemed to have paid an amount to the Minister, under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15, in respect of that expense or those costs, as the case may be, no amount may be deemed to have been paid to the Minister by another taxpayer, for any taxation year, under any of those Divisions, or deemed to have been overpaid to the Minister by another taxpayer, under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec, in respect of all or part of a cost, expense or charge incurred in the performance of the given contract or any contract arising out of it which may reasonably be regarded as relating to the given expense or charge;
>
> [Our emphasis]

[47] The concept of contractual payment is defined in article 1029.8.17 LI, which reads as follows in its subparagraph *i)*:

> (i) an amount paid or payable, by a taxable supplier in respect of the amount, for scientific research and experimental development, to the extent that the research and development was carried out either for a person or partnership that is entitled to a deduction or for a person or partnership that carries on business in Canada and that would be entitled to a deduction if it had an establishment in Quebec, in respect

> of the amount under either of subparagraphs *b* and *c* of subsection 1 of article 222, or on behalf of such a person or partnership;
>
> [Our emphasis]

[48] It emerges from these legislative provisions that, in principle, CS Canada, which operates a business in Quebec, can claim a tax credit for current expenses such as salaries when these generate SR&ED activities.

[49] When a taxpayer has SR&ED carried out on their behalf by a subcontractor, he can also claim the SR&ED tax credit.

[50] However, these two taxpayers cannot claim the tax credit for the same SR&ED relating to the same work. This is the rule of cumulation. Only the taxpayer on whose behalf the SR&ED was carried out is normally entitled to the credit.

[51] Consequently, in the presence of a commercial contract between two parties, it is necessary to determine whether there is a transfer of SR&ED carried out. In other words, it is necessary to identify who owns the right to the SR&ED credit by analyzing the legal framework established by the parties to the contract [22].

[52] In the absence of a clear contractual clause to this effect, the Tribunal must determine whether CS Canada received a "contractual payment" from P&W within the meaning of the law.

3- Guiding principles

[53] The tax incentives granted to those who engage in SR&ED activities are intended to encourage scientific research in Canada [23]. Accordingly, the legislation concerning such an incentive is to be interpreted most fairly and broadly as possible consistent with the achievement of its object.[24].

[54] To establish whether a contractual payment between the parties exists, it is necessary to analyze the situation according to the criteria set out in case law.

[55] These criteria apply considering the objective of SR&ED investment tax credits, namely that they are based on the costs borne by the taxpayer [25].

[56] The major element is to establish whether P&W required CS Canada to carry out SR&ED on its behalf under the terms of the contract [26].

4- The criteria for establishing the existence of a contractual payment

[57] It is therefore appropriate to approach the question of contractual payment while keeping in mind the guiding principles mentioned above.

[58] According to the decision in *Com Dev Ltd.* [27], the criteria for determining whether the exchange between taxpayers of consideration for SR&ED activities constitutes a contractual payment within the meaning of the Act are as follows:

1. The requirements set out in the contract regarding the work to be performed;
2. The amount of consideration exchanged, and the financial risks associated with the performance of the work;
3. Conservation of intellectual property;
4. The assimilation of the contract into a service contract or a contract for the sale of goods.

[59] There is no single criterion for concluding that a contractual payment has been made, and these criteria are not exhaustive. The objective is to establish whether or not there has been a transfer of SR&ED activities or, in other words, whether the contractual relationship between the two parties provides that this SR&ED is carried out on behalf of the other [28].

[60] The analysis and application of these criteria to the particular facts of this case lead to the conclusion that CS Canada does not receive a contractual payment from P&W within the meaning of article 1029.8.17 (c) (ii) L.I. for the SR&ED activities.

4.1- The first criterion

[61] The requirements set out in the contract are the most important indicator to be analyzed. In this regard, if SR&ED is specifically provided for in the contract and consequently included, the question is simple to resolve.

[62] However, the various clauses of the contract do not demonstrate that the SR&ED activities are part of the product sold and therefore transferred to P&W.

[63] First, the product definition contained in paragraph 1.3 refers to system control software and not SR&ED.

[64] Section 3.3 of the contract provides that CS Canada must limit itself to what is indicated in the production order and that P&W is not liable for work that does not comply with the production order. However, the production orders do not provide for SR&ED.

[65] What emerges from the study of the contract is that significant collaborative work is being put in place between P&W and CS Canada.

[66] The requirements of the work performed are determined by P&W utilizing purchase orders [29], a process explained by witnesses Éric Mathieu and Frédéric Giroux. CS Canada must provide P&W with monthly reports on the progress of the work undertaken [30] and delivery deadlines are strict [31].

[67] A purchase order indeed contains very technical data, which in the Tribunal's opinion is entirely normal given the highly specialized nature of the work to be carried out. The nature of the product sold, namely engine control software, requires technical information that must be provided by P&W to properly integrate this software into the engines.

[68] The evidence shows that these technical elements are primarily required for engine certification by Transport Canada. The monitoring of the work performed by CS Canada is useful

for documenting the processes followed during the development of the software to obtain certifications. There is no supervision of the work that would allow us to conclude that CS Canada is performing work under the supervision of P&W.

[69] Furthermore, P&W does not have the skills and human resources required to design the product sold [32]. P&W does not tell CS Canada how to proceed, but it asks it for results, which is entirely understandable.

[70] Furthermore, P&W does not formulate any assumptions or technological uncertainties and does not indicate to CS Canada the scientific path to reach the result. P&W cannot assist, much less control, over how CS Canada carries out its tasks since it does not have the expertise to do so [33].

[71] On the first criterion, the analysis of this and the relations between P&W and CS Canada leads to the conclusion that the SR&ED activities are not carried out because of the requirements of the contract.

4.2- The second criterion

[72] The criterion of financial risks associated with the performance of the work also leads to the conclusion that CS Canada is entitled to the SR&ED tax credit.

[73] The contract implies high financial responsibilities for CS Canada such as: a product warranty in the event of a defect for two years [34]; CS Canada assuming the costs if the product is not compliant, deadlines must be respected [35]; maintaining high levels of competence and expertise at all times [36].

[74] All costs associated with the development of the product described in the purchase order are assumed by CS Canada [37], which is entirely responsible for the product [38].

[75] Furthermore, the agreement specifically provides that P&W may refuse any payment if the product does not meet the stated requirements [39].

[76] The price is fixed as a lump sum and cannot be changed except in exceptional circumstances. Thus, it is CS Canada that bears the financial risk of any loss in the execution [40].

[77] The fixed price may certainly be modified, but only if P&W requests a technical modification or an addition of another nature, which allows for a renegotiation of the price. But this element is not conclusive or does not lead to a contrary conclusion.

[78] Furthermore, Mr. Giroux explained to the Tribunal that when problems are encountered in the development of the ASI, such problems are resolved at CS Canada's expense.

[79] The relationship between the parties demonstrates that when there was a significant cost overrun, CS Canada requested P&W, which resulted in a partially amicable settlement. Then, the parties put in place a new control process requiring CS Canada to request a purchase order if it anticipates work not initially planned and additional costs [41]. These facts demonstrate that it is CS Canada that bears the financial risks.

[80] Finally, the contract was amended in 2011 to add a penalty element against CS Canada in the event that delays were incurred [42].

[81] The financial risks are assumed by CS Canada and the second criterion is therefore met.

4.3- The third criterion

[82] The third criterion is that of intellectual property. For tax credit purposes, SR&ED is generally considered to have been carried out on behalf of the taxpayer who retains the intellectual property.

[83] The contract distinguishes between two types of intellectual property: *background intellectual property* which consists of intellectual property that does not originate from the contract [43] and *foreground intellectual property* which consists of intellectual property developed within the framework of the contract [44].

[84] P&W's background in *intellectual property* includes application software, specifications included in purchase orders, and relevant documentation. CS Canada includes test benches, UPS, and relevant documentation.

[85] The Agreement specifically provides that P&W and CS Canada maintain their respective rights in their *background intellectual property.* [45] However, CS Canada grants P&W a license to any portion of such *background intellectual property* incorporated into the Product for use in engines or simulators and also to all of its *foreground intellectual property*. [46]

[86] Foreground *intellectual property* developed by a party under the contract without the use of the other party's intellectual property belongs to the party who developed it.

[87] CS Canada grants a license to P&W to use its *foreground intellectual property*, excluding the test benches [47]. It also grants a license to P&W to use the joint *foreground intellectual property* and undertakes not to use it to provide services to motorized vehicles in competition with P&W [48].

[88] Consequently, under the contract, CS Canada retains ownership of its ASI software, which constitutes the cornerstone of all the SR&ED work in dispute as well as the developments that it makes to its ASI software.

[89] CS Canada claims tax credits for SR&ED activities that it carried out itself and for which it owns the intellectual property. There is no contractual payment within the meaning of the LIA for intellectual property arising from SR&ED. Consequently, the third criterion is met.

4.4- The fourth criterion

[90] As for the fourth criterion, namely the assimilation of the contract to a service contract or a contract for the sale of goods, this is a non-determinative indicator. A contractual payment may qualify as such, whether for a sale or service contract.

[91] A review of the contract between P&W and CS Canada Inc. shows that the object is the sale of software. The sale is defined in Article 1708 C.c.Q :

> **1708.** A sale is a contract by which one person, the seller, transfers ownership of a good to another person, the buyer, for a price in money that the latter undertakes to pay.
>
> The transfer may also involve a dismemberment of the right of ownership or any other right of which one is the holder.

[92] Articles 1.3 and 2.1 of the contracts, as well as its preamble, lead to the conclusion that this is indeed a sales contract. The main object is the sale of integrated software, which is a good. The object of the contract is not a simple right of use.

[93] According to the evidence, the conduct of the parties to the contract demonstrates their intention to purchase a product, the software. CS Canada retained all rights relating to the technology it developed. It is the one that has the assets and the means to adapt and develop its existing technology and to carry out the necessary research in order to deliver the product, which is the subject of the contract concluded with P&W.

4.5- Conclusion on the notion of contractual payment

[94] To qualify as a contract payment within the meaning of section article 1029.8.17 (c) L.I., the amounts in dispute must constitute an expenditure of a current nature, which are paid by P&W in relation to SR&ED activities carried out by it.

[95] The analysis of the criteria to be taken into consideration in determining whether a payment qualifies as a contractual payment demonstrates that the SR&ED activities were not carried out because of the requirements of the contract concluded between P&W and CS Canada.

[96] The SR&ED work is carried out on behalf of CS Canada, which bears the majority of the risks. In addition, the intellectual property relating to the SR&ED work remains that of CS Canada. Finally, the evidence allows us to conclude that there is a contract for the sale of software and not SR&ED.

[97] Consequently, the amounts that CS Canada received from P&W in the context of their business relationship are not, for the portion in dispute claimed by CS Canada as SR&ED credit, contractual payments within the meaning of section 10.29.8.17 c) ii) L.I..

2) Does the mere fact that P&W obtained the SR&ED tax credit deduction prevent CS Canada from obtaining it?

[98] As for the argument of cumulation arising from article 1029.6.0.1 L.I., this was submitted to the Tribunal on the basis that P&W had already obtained the deduction for tax credits upon presentation of CS Canada's invoices for the years in dispute. Thus, simply because this taxpayer obtained the deduction, it cannot be granted to CS Canada.

[99] The Tribunal cannot apply the rule of cumulation automatically as suggested. To accept such a proposal without further analysis would amount to declining to exercise the jurisdiction conferred on the Tribunal to review an assessment.

[100] In other words, the Tribunal must examine whether, in light of the facts of the case and the applicable law, the contributions in dispute are well founded or not. This exercise was carried out on the issue of contractual payment and the Tribunal concludes that CS Canada is entitled to the credits requested since it was on its own behalf that the SR&ED was carried out.

[101] Finally, it should be noted that the Canada Revenue Agency did not verify the contractual payment aspect as analyzed here. What the Canada Revenue Agency did was validate the SR&ED qualification.

CONCLUSION

[102] The SR&ED credit therefore goes to the applicant and the contributions issued by Revenue Québec must be cancelled.

[103] It is possible that a domino effect will occur on P&W. It will then be up to the tax authority to exercise its administrative role according to the decision of the Tribunal, if applicable.

FOR THESE REASONS, THE COURT:

GRANTS the application to institute proceedings;

CANCELS the assessments of March 30, 2017, and May 11, 2017, against CS Communication et Systèmes Canada Inc. for the years 2011 and 2012, bearing the numbers 1382 and 1383 respectively;

ALL, WITH LEGAL COSTS in favor of the plaintiff.

LOUIS RIVERIN, JCQ

Hearing date: November 17-19, 2021

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