Project Name:	Beton Mobile LOSSESS (3 OF 8 PROJECTS)	**Start Date:**	2020-03-01
Project Number:	2020	**Completion Date:**	2020-09-30

Project Details:

Scientific or Technological Objectives:

Ineligible projects

Field of Science/Technology:

Project Details:

Intended Results:
Work locations:
Key Employees:
Evidence types:

Scientific or Technological Advancement:

Uncertainty #1: Technological uncertainty

Technology or Knowledge Base Level:

Activity #1-1: Activity 1 (Fiscal Year 2020)

Methods of experimentation:

Results:

THE JUDGE CONCLUDED:

[157] Overall, the activities carried out by BMQ in the context of projects B 10 05, B 10 07 and B 10 08 are the result of a change of supplier of ternary cement. Even if I examine the three projects as a whole, the presence of uncertainty going beyond what is resolvable by current technical studies or usual procedures has not been demonstrated by BMQ on a balance of probabilities. Indeed, I conclude that this is an update or product development carried out through standardized tests and field trials.

Also, the progress described by BMQ, namely the modification of the ternary cement supplied by Holcim, has not been demonstrated convincingly enough to determine whether it is an advancement made by BMQ or by Holcim.

[169] As mentioned in the analysis of project B 10 05, the appellant considers that the characterization activities of a new generation superplasticizer adjuvant must be examined in conjunction with projects B 10 05, B 10 07 and B 10 08. These activities constitute, according to her, SR&ED activities since they constitute experimental development work undertaken in the interest of technological progress.

[170] According to the respondent, the activities carried out by BMQ within the framework of this project are only intended to characterize products and do not demonstrate any uncertainty or any technological progress. The work undertaken by BMQ in the context of this project is standard formulation work and work to assess the performance of existing commercial products, and there has been no obstacle or technological progress in the case of this work. Thus, the activities cannot be qualified as SR&ED activities.

Conclusion:

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