**APPLICATION FOR ANNUAL CERTIFICATE**

**ORIGINAL TEXT IN FRENCH**

APPENDIX 1: SUMMARY SHEET QIFT 7.08

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **QIFT 7.08** | **Financing or refinancing by means of a bill of exchange** |  | From: | To: |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Taxation year covered |  |  | IFC certificate number |  |
|  |
|  | A) If, during the taxation year covered by this application, the IFC provided services regarding the financing or refinancing by means of a bill of exchange, check the following box: |  |  |  |
|  |  |  |
|  | B) More specifically, the bill of exchange that was financed or refinanced by the IFC involved: |  |
|  | Financial institutions with no establishment in Canada1 |  |  |
|  | International financial centres (IFC) |  |  |
|  |  |  |
|  |  |  |
|  | C) The bill of exchange that was financed or refinanced by the IFC satisfied the following **two** conditions: | Yes |  |  | No |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 1. It involved an operation or a transaction in which neither the purchaser nor the seller were residents of Canada. |  |
|  | 2. It involved an operation or a transaction regarding goods or merchandise that were not goods located in Canada or related in any way with Canada **and** that did not constitute Canadian exports or imports to Canada. |  |
|  | **If you answered “no”**, please specify: |  |
|  |  |  |
|  |  |  |  |
|  | 1 As understood for the purposes of sections 12 to 16.2 of the Taxation Act (CQLR, chapter I-3) |  |

If more space is required, append a document with the additional information and indicate the number of the summary sheet.