**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.