

TAX MEASURES FOR INTERNATIONAL FINANCIAL CENTRES (IFC)

Application for qualification certificate or annual certificate regarding a local employee

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

1. Type of application	
<input type="checkbox"/> Qualification certificate for a new local employee	➔ Date of hire: yyyy/mm/dd ➔ Employee's start date at IFC: yyyy/mm/dd ⓘ Enter the date from which the employee began to carry out eligible activities within the IFC.
ⓘ Attach an organization chart specifying the employee's position in the IFC.	
<input type="checkbox"/> Annual certificate of a local employee	➔ Period covered: From yyyy/mm/dd To yyyy/mm/dd
ⓘ The period covered normally corresponds to the corporation's taxation year. The period covered may be shorter if, in the course of that year, the employee began employment, relinquished their duties or performed other duties outside the IFC.	

2. General information on the IFC	
Name of the corporation operating the IFC	IFC qualification certificate
	Number:

3. Identification of the employee				
<input type="checkbox"/> Ms. <input type="checkbox"/> Mr.	Last name	First name	Social insurance number:	
			ⓘ To be completed only for a new employee or an employee who has changed their SIN.	
Home address	City	Province	Postal code	Is this a new address?
				<input type="checkbox"/> Yes <input type="checkbox"/> No

4. Information on the position held			
Check the category of international financial activities related to the employee's duties:			
<input type="checkbox"/> International financial transactions	<input type="checkbox"/> Back office activities	<input type="checkbox"/> Outsourcing contract	
Employee's full title		Number of hours worked per week	
Address of the facility	City	Province	Postal code
Telephone (office)	E-mail		
Ext.:			

5. Employee Information
Employee's salary range
<div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> < \$25 000 <input type="checkbox"/> \$25 000 to \$39 999 <input type="checkbox"/> \$40 000 to \$49 999 <input type="checkbox"/> \$50 000 to \$59 999 <input type="checkbox"/> \$60 000 to \$69 999 </div> <div style="width: 50%;"> <input type="checkbox"/> \$70 000 to \$84 999 <input type="checkbox"/> \$85 000 to \$99 999 <input type="checkbox"/> \$100 000 to \$124 999 <input type="checkbox"/> \$125 000 to \$149 999 <input type="checkbox"/> > \$150 000 </div> </div>
Highest level of education attained by the employee
<input type="checkbox"/> DES or DEP: Secondary school diploma or vocational training diploma <input type="checkbox"/> DCS: Diploma of Collegial Studies <input type="checkbox"/> Undergraduate degree: Bachelor's degree and certificate <input type="checkbox"/> Graduate degree: Master's degree and graduate diploma <input type="checkbox"/> Postgraduate degree: Doctorate
Employee's certification (if applicable)

Sections 6, 7 and 8 must be completed for the application for **qualification certificate**.

① If the application for qualification certificate and the application for annual certificate are submitted simultaneously, do not write anything in sections 7 and 8 and go directly to section 9.

6. Information on the employment contract
<input type="checkbox"/> Indefinite duration <input type="checkbox"/> Fixed duration (please specify): from to

7. Clarification regarding employee attachment rules
Will the employee perform all or substantially all (90% or more) of their duties with the corporation in Québec? ① Specifically, to be eligible, an employee must not perform their duties more than 26 days outside Québec. <input type="checkbox"/> Yes <input type="checkbox"/> No

8. Detailed description of the new employee's duties

Proportion of duties devoted to the carrying out of qualifying activities: %

If necessary, attach an annex to this form.

Sections 9, 10, 11 and 12 must be completed for the **application for annual certificate**.

9. Employee's duties in the IFC

Name of the service in which the employee is working

Name of immediate superior

Title of immediate superior

Employer's name as it appears on the employee's Relevé 1

10. Clarification regarding employee attachment rules

During the period covered by the application, did the employee perform all or substantially all (90% or more) of their duties with the corporation in Québec?

① Specifically, to be eligible, an employee must not perform their duties more than 26 days outside Québec.

☐ Yes ☐ No

If you answered No, please provide an explanation:

11. Employee's duties devoted to the carrying out of qualifying international financial activities	
Detailed description of the employee's qualifying duties in the IFC ⓘ To be admissible, the employee's duties must involve a foreign financial product, a foreign client, or both.	Proportion of each duty in relation to the employee's overall duties
	%
	%
	%
	%
	%
	%
	%
	%
	%
	%
	%
	%
Subtotal	%

If necessary, attach an annex to this form.

12. Employee's duties devoted to the carrying out of ineligible duties	
Detailed description of the employee's ineligible duties in the IFC <small>① This could be, for example, administrative tasks such as corporate management, reception, secretarial work and messenger services</small>	Proportion of each duty in relation to the employee's overall duties
	%
	%
	%
	%
Subtotal	%
TOTAL	100%

① The sum of the two tables (sections 9 and 10) must be 100%.

If necessary, attach an annex to this form.

Section 11 must be completed for **all types of applications**.

13. Declaration of the head of the IFC duly authorized by resolution
<p>I, the undersigned, hereby certify that to the best of my knowledge, all of the information in this form is true and complete and that the duties of _____ in the IFC satisfy the eligibility conditions stipulated</p> <p style="text-align: center; margin-left: 150px;"><small>Name of the employee</small></p> <p>in the Act respecting international financial centres.</p> <p>Upon request, I will provide the Ministère des Finances, Revenu Québec or their representatives with any information concerning this application or any question pertaining to the employee's duties.</p> <p>I understand that, under the provisions of the Act respecting IFCs, the Minister may retroactively revoke the employee's qualification certificate or annual certificate where information or documents brought to the Minister's attention so warrant.</p> <p>Lastly, I undertake to advise the Ministère des Finances, in writing as soon as possible, of any change that may arise concerning the information provided.</p> <div style="margin-top: 20px;"> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 10px;"> Signature of the head of the IFC Date (yyyy/mm/dd) </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 10px;"> Name (print) </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 10px;"> Title </div> </div>