

TAX MEASURES FOR INTERNATIONAL FINANCIAL CENTRES (IFC)

Application for qualification certificate or annual certificate regarding a foreign specialist

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

1. Type of application

☐ Qualification certificate of a new foreign specialist



Date of hire: yyyy/mm/dd



Employee's start date at IFC: yyyy/mm/dd

① Enter the date from which the employee began to carry out eligible activities within the IFC.

① Attach an **organization chart** specifying the employee's position in the IFC.

☐ Annual certificate of a foreign specialist – Personal tax benefit



Period covered (calendar year)

From yyyy/mm/dd To yyyy/mm/dd

☐ Annual certificate of a foreign specialist – Tax credit for IFCs



Period covered (taxation year)

From yyyy/mm/dd To yyyy/mm/dd

① **Required solely to maintain at all times a minimum of six eligible employees**

① The salary paid to a foreign specialist does not constitute an eligible salary for the purposes of calculating the tax credit for IFCs. Consequently, an application for annual certificate of a foreign specialist for the purposes of the tax credit for IFCs must be submitted only if it is necessary to satisfy the requirement for an IFC to maintain at all times a minimum of six eligible employees.

2. General information on the IFC

Name of the corporation operating the IFC

IFC qualification certificate

Number:

3. Identification of the employee

☐ Ms.
☐ Mr.

Last name

First name

Social insurance number:

① 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?

☐ Yes

☐ No

4. Information on the position held

Check the category of international financial activities related to the employee's duties:

☐ International financial transactions

☐ Back office activities

☐ 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	
<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	<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
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)	

Section 6 must be completed for the application for **qualification certificate**.

6. Information on the foreign specialist			
Area of specialization of the foreign specialist			
Arrival date in Canada: yyyy/mm/dd			
Has the employee held a foreign specialist qualification certificate in the past? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, identify the name of the employer and the period of eligibility of the certificate:			
Home address abroad before the hiring date			
City	Province or State	Country	Postal code

Section 7 must be completed for the application for **qualification certificate**.

7. Detailed description of the new foreign specialist's duties

① If the application for qualification certificate and the application for annual certificate are submitted at the same time, leave section 7 blank and proceed directly to section 8.

Proportion of the foreign specialist's duties that will be devoted to the IFC's operations: %

① A foreign specialist must devote at least 75% of his or her time to IFC-related operations. In addition, if the employee's duties are related to back office activities or to an outsourcing contract, the employee must be part of the IFC's strategic staff.

If necessary, attach an annex to this form.

Sections 8 and 9 must be completed for the **application for annual certificate**.

8. Employee's duties in the IFC	
Name of the service in which the employee is working	
Name of immediate superior	Title of immediate superior
During the period covered by this application, did the employee work exclusively for the IFC?	Employer's name as it appears on the employee's Relevé 1 (RL-1)
<input type="checkbox"/> Yes <input type="checkbox"/> No	

9. Detailed description of the employee's qualifying duties in the IFC	
Employee's duties devoted to the IFC's operations	Proportion of each duty in relation to the employee's overall duties
	%
	%
	%
	%
	%
	%
	%
	%
	%
Subtotal	%

If necessary, attach an annex to this form.

Section 10 must be completed for the **application for annual certificate.**

[illegible]

If necessary, attach an annex to this form.

Sections 11 and 12 must be completed for **all types of applications**.

11. Declaration of the foreign specialist

I, the undersigned, hereby certify that all of the information provided is complete and true and that my duties in the IFC satisfy the eligibility conditions stipulated in the Act respecting international financial centres.

Upon request, I will provide the Ministère des Finances, Revenu Québec or their representatives with any information, in particular my time log, to show the proportion of my duties devoted to carrying out eligible activities.

I understand that, under the provisions of the Act respecting international financial centres, the Minister may retroactively revoke my qualification certificate or my annual certificate where information or documents brought to the Minister's attention so warrant.

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.

Employee's signature

Date (yyyy/mm/dd)

Name (print)

12. Declaration of the head of the IFC duly authorized by resolution

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 in the Act respecting international financial centres.
Name of the employee

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.

I understand that, under the provisions of the Act respecting international financial centres, 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.

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.

Signature of the head of the IFC

Date (yyyy/mm/dd)

Name (print)

Title