

# Tax Measures for International Financial Centres (IFC)

International financial transactions

Activity form 1

**ORIGINAL TEXT IN FRENCH**

This form has been translated for information purposes only.

<b>Securities trade or securities distribution</b>	From: <input style="width: 80%;" type="text" value="yyyy/mm/dd"/> To: <input style="width: 80%;" type="text" value="yyyy/mm/dd"/> Specific taxation year or part thereof	<div style="background-color: black; width: 100px; height: 20px; margin-bottom: 5px;"></div> IFC qualification certificate number										
<p>A) Check this box if the IFC has carried out securities trading or securities distribution.</p> <p>① A securities broker who has carried out discretionary management activities on behalf of his or her clients must request a certificate to this effect by completing Form 3.</p> <p>B) Specify the categories of activities carried out:</p> <p style="margin-left: 20px;">Outstanding securities trading</p> <p style="margin-left: 20px;">Securities distribution</p> <p>C) Check the sub-categories of activity carried out among the following:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th style="width: 50%; padding: 5px;">Securities trading carried out as:</th> <th style="width: 50%; padding: 5px;">Securities distribution made for:</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">An intermediary in negotiation, for an individual not residing in Canada</td> <td style="padding: 5px;">A foreign entity (complete question E)</td> </tr> <tr> <td style="padding: 5px;">An intermediary in negotiation for an individual residing in Canada, in respect of qualified securities (complete question D)</td> <td style="padding: 5px;">The Government of Canada or a provincial government, or for a Canadian corporation, with an individual not residing in Canada (complete question E)</td> </tr> <tr> <td style="padding: 5px;">A dealer, in respect of qualified securities (complete question D)</td> <td></td> </tr> <tr> <td style="padding: 5px;">A dealer, in respect of a Canadian bond security</td> <td></td> </tr> </tbody> </table> <p>D) Check the activities related to qualified securities that apply:</p> <p style="margin-left: 20px;">Securities issued by a Canadian corporation, if the transaction to acquire these securities was conducted on an organized securities market outside Canada</p> <p style="margin-left: 20px;">Securities issued by the Government of Canada or a province, including their Crown corporations, that are not subject to Canadian legislation</p> <p style="margin-left: 20px;">Securities relating to a foreign entity</p> <p style="margin-left: 20px;">Foreign derivative financial instrument</p>			Securities trading carried out as:	Securities distribution made for:	An intermediary in negotiation, for an individual not residing in Canada	A foreign entity (complete question E)	An intermediary in negotiation for an individual residing in Canada, in respect of qualified securities (complete question D)	The Government of Canada or a provincial government, or for a Canadian corporation, with an individual not residing in Canada (complete question E)	A dealer, in respect of qualified securities (complete question D)		A dealer, in respect of a Canadian bond security	
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A dealer, in respect of a Canadian bond security												

E) For **securities distribution** activities, briefly describe the main securities investment transactions carried out on behalf of clients in the following table or in an annex:

**Name of the client** (corporation that mandates the IFC and pays it a fee)

**Location** (city and country)

**Description of the securities investment:** purpose of the investment, type of security, amount, currency, name and origin of investors, etc.

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