

Tax Measures for International Financial Centres (IFC)
International financial transactions

Bill of exchange	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">From:</td> <td style="border: 1px solid black; padding: 2px;">To:</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">Specific taxation year or part thereof</td> </tr> </table>	From:	To:	yyyy/mm/dd	yyyy/mm/dd	Specific taxation year or part thereof		<div style="border: 1px solid black; width: 150px; height: 20px; margin: 0 auto;"></div> <p>IFC qualification certificate number</p>
From:	To:							
yyyy/mm/dd	yyyy/mm/dd							
Specific taxation year or part thereof								

A) Check this box if the IFC has provided financing or refinancing services by means of a bill of exchange.

B) The bills of exchange that were the subject of financing or refinancing by the IFC involved:

- Financial institutions that have no branch in Canada
- International financial centres (IFC)

C) Have the bills of exchange that were the subject of financing or refinancing by the IFC met the following **two** conditions?

- Yes No

1. They related to a transaction for which **neither the buyer nor the seller was a resident of Canada.**
2. They related to a transaction involving goods or merchandise that were not located in Canada or had no connection with Canada **and** that did not constitute Canadian exports or imports.

If NO, please provide details in the space below or in an annex: