

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

Leasing services	From: <div style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</div> Specific taxation year or part thereof	To: <div style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</div> Specific taxation year or part thereof	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> IFC qualification certificate number
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A) ☐ Check this box if the IFC has provided leasing services.

B) Have the following **two** conditions been met?

☐ Yes ☐ No

1. The leasing services were provided to a lessee (customer to whom the property was leased) who was not a resident of Canada.
2. The leased property was used outside Canada.

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