

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

**Organization of an investment fund**

From: To:  
yyyy/mm/dd yyyy/mm/dd  
Specific taxation year or part  
thereof

IFC qualification  
certificate number

A) ☐ Check this box if the IFC has organized qualifying investment funds.

① The expression “organization of a qualified investment fund” refers to the design and creation of exchange-traded funds (ETF), mutual investment funds or segregated investment funds, including prospectus research, development and distribution, registration with a securities regulatory body, marketing and the organization of share distribution.

B) To whom is the sale of these funds’ shares intended?

☐ Individuals not residing in Canada

☐ Individuals residing in Canada, in respect of funds established for the purpose of being subject at 90% or more to foreign exposure

C) List these funds in the boxes below or in an annex:

**Qualifying investment funds organized by the IFC**