

Tax Measures for International Financial Centres (IFC)

International financial transactions
Activity form 7

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

Letter of credit	From:	To:	 IFC qualification certificate number
	yyyy/mm/dd	yyyy/mm/dd	
Specific taxation year or part thereof			

A) Check this box if the IFC has provided services related to the acceptance or issuance of a letter of credit.

B) What type of activity did the IFC carry out?

Acceptance of a letter of credit

Issuance of a letter of credit

C) Specify the sub-categories of international financial transactions carried out by the IFC among the following:

Acceptance of a letter of credit	Issuance of a letter of credit
In respect of a transaction where at least one of the parties was not a resident of Canada	In respect of a transaction where at least one of the parties was not a resident of Canada