

Tax Measures for International Financial Centres (IFC)

International financial transactions
Activity form 3

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

| Securities advising or portfolio management | 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 activities relating to securities advising or securities portfolio management.</p> <p>B) Specify the categories of activities that were carried out: Securities advising Portfolio management</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-bottom: 20px;"> <thead> <tr> <th style="width: 50%; padding: 5px;">Securities advising for an individual who:</th> <th style="width: 50%; padding: 5px;">Portfolio management for a person who:</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">was not residing in Canada</td> <td style="padding: 5px;">was not residing in Canada</td> </tr> <tr> <td style="padding: 5px;">was residing in Canada, in respect of qualified securities</td> <td style="padding: 5px;">was residing in Canada, in respect of qualified securities</td> </tr> <tr> <td style="padding: 5px;">was residing in Canada, in respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure</td> <td style="padding: 5px;">was residing in Canada, with respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure</td> </tr> </tbody> </table> <p>D) Check the activities related to qualified securities that apply:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%; padding: 5px;">Qualified securities</th> <th style="width: 15%; padding: 5px;">Securities advising</th> <th style="width: 15%; padding: 5px;">Portfolio management</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Securities issued by a Canadian corporation, if the transaction to acquire these securities was conducted on an organized securities market outside Canada</td> <td style="background-color: black;"></td> <td style="background-color: black;"></td> </tr> <tr> <td style="padding: 5px;">Securities issued by the Government of Canada or a province, including their Crown corporations, that are not subject to Canadian legislation</td> <td style="background-color: black;"></td> <td style="background-color: black;"></td> </tr> <tr> <td style="padding: 5px;">Securities relating to a foreign entity</td> <td style="background-color: black;"></td> <td style="background-color: black;"></td> </tr> <tr> <td style="padding: 5px;">Foreign derivative financial instrument</td> <td style="background-color: black;"></td> <td style="background-color: black;"></td> </tr> </tbody> </table> | | | Securities advising for an individual who: | Portfolio management for a person who: | was not residing in Canada | was not residing in Canada | was residing in Canada, in respect of qualified securities | was residing in Canada, in respect of qualified securities | was residing in Canada, in respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure | was residing in Canada, with respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure | Qualified securities | Securities advising | Portfolio management | Securities issued by a Canadian corporation, if the transaction to acquire these securities was conducted on an organized securities market outside Canada | | | Securities issued by the Government of Canada or a province, including their Crown corporations, that are not subject to Canadian legislation | | | Securities relating to a foreign entity | | | Foreign derivative financial instrument | | |
| Securities advising for an individual who: | Portfolio management for a person who: | | | | | | | | | | | | | | | | | | | | | | | | |
| was not residing in Canada | was not residing in Canada | | | | | | | | | | | | | | | | | | | | | | | | |
| was residing in Canada, in respect of qualified securities | was residing in Canada, in respect of qualified securities | | | | | | | | | | | | | | | | | | | | | | | | |
| was residing in Canada, in respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure | was residing in Canada, with respect of a securities portfolio held for the purpose of being subject exclusively or almost exclusively to foreign exposure | | | | | | | | | | | | | | | | | | | | | | | | |
| Qualified securities | Securities advising | Portfolio management | | | | | | | | | | | | | | | | | | | | | | | |
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| Securities relating to a foreign entity | | | | | | | | | | | | | | | | | | | | | | | | | |
| Foreign derivative financial instrument | | | | | | | | | | | | | | | | | | | | | | | | | |

E) List the funds or portfolios that have been the subject of securities advising or portfolio management activities in the following table or in an annex:

| Name and code of the funds or portfolio | Type of funds (venture capital funds, mutual funds, segregated funds, ETF, etc.) | Value at the end of the relevant period or at the closing date | Percentage of foreign exposure | Investors holding more than 10% of the shares of the funds or portfolio at the end of the period. If there is none, write "none". |
|---|--|--|--------------------------------------|--|
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