

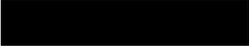
# Tax Measures for International Financial Centres (IFC)

Back office activities

Activity form 22

**ORIGINAL TEXT IN FRENCH**

This form has been translated for information purposes only.

<b>Back office activities on behalf of a third party</b>	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 carried out back office activities on behalf of a **third party**.

B) These services were provided on behalf of:

① The terms “back office” and “financial corporation” are defined in section 4 of the *Act respecting international financial centres* (CQLR, chapter C-8.3).

A corporation that operated an IFC, <b>in respect of an international financial transaction carried out by this IFC</b> .
A corporation, <b>in respect of a financial transaction carried out by a financial corporation</b> , where at least one of the parties was not residing in Canada.
An individual or a trust, <b>in respect of an international financial transaction carried out by one of these entities</b> or on behalf of one of them.
A corporation, <b>in respect of a damage insurance contract</b> arising from the carrying out of a business of the insured, for which at least 90% of the premium was attributable to the occurrence of a risk outside Canada.
A corporation, <b>in respect of a contract of insurance of persons</b> arising from the carrying out of a business of the insured, for which at least 90% of the premium was attributable to the coverage of a person not resident of Canada or of a person resident of Canada who is an expatriate because of employment outside Canada.

C) Information on the IFC’s main clients and the back office services provided to each of them:

<b>Name of the client</b> (corporation that mandates the IFC and pays it a fee)	
<b>Location</b> (city and country)	
<b>Detailed description of back office activities</b>	
① Attach a copy of the service contract between the IFC and its client if it is a new or updated contract.	

**Name of the client** (corporation that mandates the IFC and pays it a fee)

**Location** (city and country)

**Detailed description of back office activities**

① Attach a copy of the service contract between the IFC and its client if it is a new or updated contract.

**Name of the client** (corporation that mandates the IFC and pays it a fee)

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If necessary, attach an annex to this form.