

Annual Attestation of Eligibility Tax Holiday for Foreign Experts

For administrative use only

Date received _____

File number _____

The ministère du Développement économique, de l'Innovation et de l'Exportation is subject to the *Act respecting Access to Documents Held by Public Bodies and the Protection of Personal Information* and must ensure the confidentiality of information on this application form and on any other related document. Only the review committee members and the personnel responsible for administering this measure will have access to information on the form.

Please read the instructions on page 3.

1. Employer Identification

Employer's name			
Address where the candidate is conducting scientific research and experimental development (R&D) results development activities in Quebec			
Number	Avenue, boulevard, street, P.O. box	Apartment, office	
City, town, or municipality		Province	Postal code
<input type="checkbox"/> Ms.	Surname of the authorized representative	First name	Title or position
<input type="checkbox"/> Mr. <input type="checkbox"/> Dr.			

2. Expert Identification

<input type="checkbox"/> Ms.	Surname	First name	Reference number
<input type="checkbox"/> Mr. <input type="checkbox"/> Dr.			EE-

3. Questionnaire

3.1	Is your company still conducting R&D activities? (check the appropriate box)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3.2	Is the expert still employed by your company? (if not, go to question 3.7)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3.3	If the expert is still employed by your company, is he still conducting R&D results development activities at your company? (note: in keeping with the other conditions stipulated by the tax legislation) (If not, go to question 3.5)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3.4	If you answered yes to the previous question, has the link or match been preserved between the nature of R&D activities conducted by your company and the nature of results development activities conducted by the expert?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3.5	Is the expert conducting the development activities that were foreseen when he began employment? (if not, complete the description of new development activities)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Description of new R&D results development activities			
(You may use another sheet and attach it to the form.)			

3.6	If the expert is continuing development activities in Québec, is he conducting them at the same location as initially? (if not, indicate the new location)	YES <input type="checkbox"/>		NO <input type="checkbox"/>
New location <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 5px;"></div>				
(You may use another sheet and attach it to the form.)				
3.7	When did the expert leave your company's employment?	year	month	day

Signature

I declare that the information on this form is accurate and complete.	
X _____ Authorized representative's signature	_____ Date

Send the form and any other related documents to the Direction de la recherche et des technologies, ministère du Développement économique, de l'Innovation et de l'Exportation, 380, rue Saint-Antoine Ouest, 4e étage - Tour sud, Montréal (Québec) H2Y 3X7.

INSTRUCTIONS

ANNUAL ATTESTATION OF ELIGIBILITY

A private individual can benefit from a tax holiday lasting a maximum of 60 months. To obtain this holiday, the employer must apply for a certification of eligibility from the ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE). The Department will judge whether the eligibility conditions have been met and, if so, will issue the eligibility certificate.

For the years following issuance of the eligibility certificate, the employer must fill out the form "Annual Attestation of Eligibility" and return the original signed by the company's authorized representative no later than thirty (30) days after the issuance date. This date appears at the top of the eligibility certificate issued in the expert's name. This form enables the Department to verify that an incontestable link still exists between the nature of R&D activities conducted by the employer and the nature of activities conducted by the researcher. The employer will advise the Department if the foreign expert leaves the company's employment during the 60-month period.

Once you have duly filled out the form, send it to the Direction de la recherche et des technologies, ministère du Développement économique, de l'Innovation et de l'Exportation, 380, rue Saint-Antoine Ouest, 4e étage - Tour sud, Montréal (Québec) H2Y 3X7.

If the Department does not receive the form duly filled out and signed, it reserves the right to revoke the eligibility certificate that was initially issued in the candidate's name.

NOTE: If the space provided in sections 3.5 and 3.6 is insufficient, you may use another sheet and attach it to the form.