

Tax Exemption for Foreign Postdoctoral Researchers

Guide to Obtaining a Certificate of Eligibility From the Ministry of Education of Quebec

Introduction	Notice	Purpose of the measure	Tax exemption	Eligibility criteria	Obtaining a certificate
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Introduction

A non-resident of Canada who is employed as a postdoctoral researcher or trainee by a Quebec university or an eligible public research centre may benefit from a tax exemption from the Quebec government provided he or she satisfies the eligibility criteria established by the government. This exemption with respect to eligible taxable income may be granted for a maximum period of five years.

One of the conditions that postdoctoral researchers must meet in order to benefit from the tax exemption is obtaining a certificate of eligibility from the Ministry of Education of Quebec. This guide contains information on the criteria and conditions for obtaining a certificate of eligibility.

Notice

The role of the Ministry of Education is limited to issuing a certificate of eligibility confirming that the applicant has been recruited as a postdoctoral researcher, has the necessary qualifications and is engaged in research in one of the fields of expertise targeted by the tax exemption measure. Obtaining this certificate is mandatory for the tax exemption request to be considered by the Ministry of Revenue of Quebec.

As with any fiscal measure, the Ministry of Revenue alone has the authority to determine the non-resident status of the applicant and to grant a tax exemption on behalf of the Quebec government. The status of non-resident or "foreigner" should therefore be understood in the fiscal sense as defined in the Quebec *Taxation Act*.

Applicants with Canadian citizenship may be eligible for the exemption measure provided they do not have resident status, as defined in the Quebec *Taxation Act*, at the time of signing their employment contract or starting work.

Purpose of the measure

The purpose of the tax exemption measure is to increase the capacity of universities and public research centres to attract foreign researchers in fields of expertise in which they are experiencing recruitment difficulties in Quebec. The fields of expertise targeted by this measure are pure and applied sciences and related fields.

This measure complements the tax exemption measure for foreign researchers employed by companies with operations in Quebec (see [Tax Holiday for Foreign Researchers](#) granted by the Ministry of Research, Science and Technology) and the measure for foreign university professors (see [Tax Exemption for Foreign University Professors](#) granted by the Ministry of Education).

Tax exemption

The tax exemption is valid for a single period of a maximum of five consecutive years from the applicant's starting date of work, provided that he or she remains a postdoctoral researcher at a Quebec university or an eligible public research centre during this period.

The exemption is valid only with respect to Quebec provincial tax and applies to the applicant's eligible taxable income (see details in [Appendix 1](#)). The exemption takes the form of a deduction in the calculation of taxable income at the provincial level. This deduction will not be limited by the alternative minimum tax. The employer must inform the postdoctoral researcher concerned of that portion of his or her income that constitutes eligible income.

The employer may take the tax exemption into account when calculating income tax to be withheld at the source, or the applicant may claim it on his or her income tax return.

Eligibility criteria for a tax exemption

The tax exemption measure for foreign postdoctoral researchers came into effect April 1, 1998, and was amended in the 1999 Budget Speech. To be eligible, applicants must meet the following criteria:

1. Commence work after March 31, 1998, as a postdoctoral researcher at a Quebec university or an eligible research organization under the terms of an employment contract entered into after this date.

2. Have non-resident status in Canada, as defined in the Quebec *Taxation Act*, prior to entering into an employment contract or immediately before starting work (see the *Bulletins d'interprétation et des pratiques administratives* on the laws and regulations of the Ministry of Revenue of Quebec).
3. Work almost exclusively and continuously at a university or an eligible public research centre (see the list of eligible institutions and organizations in [Appendix 2](#)).
4. Work almost exclusively in a scientific research or experimental development capacity in the pure and applied sciences or a related field (see the list of eligible fields of expertise in [Appendix 3](#)).
5. Hold a doctoral degree (Ph.D.) or an equivalent degree recognized by a Quebec university.

Applicants may receive the exemption as long as they remain postdoctoral researchers at an eligible institution, whether or not their resident status changes during the period of eligibility. Otherwise, the tax exemption ends on the date that employment as a postdoctoral researcher ceases.

Obtaining a certificate of eligibility from the Ministry of Education

To be eligible for a tax exemption, foreign postdoctoral researchers must obtain a certificate of eligibility from the Ministry of Education of Quebec. Obtaining this certificate is a necessary but not sufficient condition to be granted a tax exemption.

The certificate of eligibility from the Ministry of Education attests that the applicant:

1. Commenced work after March 31, 1998, as a researcher at a Quebec university or an eligible public research centre under the terms of an employment contract entered into after this date.
2. Works almost exclusively and continuously at a Quebec university or an eligible public research centre.
3. Works almost exclusively in a scientific research or experimental development capacity in the pure and applied sciences or in a related field.
4. Holds a doctoral degree (Ph.D) or an equivalent degree recognized by a Quebec university.

The certificate of eligibility is issued in the applicant's name and is sent to the employer's representative as soon as possible after a request has been received. The Ministry of Education reserves the right to revoke a certificate of eligibility on the basis of information received subsequent to examination of the application.

Upon receiving a certificate of eligibility, the applicant's employer can take into account the amount of the tax exemption with respect to the researcher's eligible income when calculating deductions at the source.

Submitting a request for a certificate of eligibility

Requests for a certificate of eligibility may be sent at any time to the Ministry of Education, using the form [Request for a Certificate of Eligibility From the Ministry of Education](#) for foreign postdoctoral researchers. The request must be submitted by the eligible organization's representative and duly signed by the representative and the applicant.

The request for a certificate must be submitted no later than the last day of February in the year after the later of the following two dates: the date on which the contract was signed or the date on which the applicant began work. The applicant may then be eligible for five years from the date he or she began work.

However, if the request is submitted after this deadline, the applicant may be eligible from the beginning of the taxation year in which his or her request was submitted until the expiry of the five-year-period from the date he or she began work.

The request for a certificate of eligibility must include the following documents:

- an official confirmation of the applicant's appointment as a postdoctoral researcher;
- a certified copy of his or her doctoral degree (Ph.D.) or an equivalent recognized by the university;
- a copy of his or her curriculum vitae;
- if applicable, a copy of his or her work permit issued by Citizenship and Immigration Canada.

Requests for a certificate of eligibility and the required documents should be sent to :

Mr. Claude Rompré
Direction des programmes d'études et de la recherche
Enseignement supérieur
Ministère de l'Éducation
1035, rue De La Chevrotière, 18^e étage Québec (Québec) G1R 5A5

or by e-mail to: clauderompres@meq.gouv.qc.ca

Further information

For further information on obtaining a certificate of eligibility from the Ministry of Education, please contact Mrs. Carole Leclerc, at (418) 643-7244, or Mr. Claude Rompré, at (418) 643-9879.


For further information on the tax exemption measure, you may consult the information bulletins produced by the Ministry of Finance: 1999-1 – *Improvement of the simplified tax system and other tax measures* (June 30, 1999); 2000-5 – *Adjustments to fiscal policy applicable to individuals and corporations* (October 6, 2000). These bulletins are posted on the following Web site:

<http://www.finances.gouv.qc.ca/anglais/documents/bulletin/bulletin.htm>

For information on non-resident status or obtaining a tax exemption from the Ministry of Revenue of Quebec, contact the Specialized Tax Information : (418) 659-2961 or (514) 873-8921. You may also consult the [Interpretation bulletins and letters of interpretation](#) of the laws and regulations of the Ministry of Revenue of Quebec.

Application form for a certificate of eligibility

The application form to obtain a certificate of eligibility for a foreign postdoctoral researcher is available in the following formats:

- **Word 7.0** ([English](#) or [French](#) version) for downloading
- **.PDF**  ([English](#) or [French](#) version) for printing

If you have difficulty downloading the files, please contact Mr. [Michel Gingras](#), at (418) 646-4560.

Appendix 1

Eligible taxable income

The taxable income targeted by the tax exemption measure is the salary paid by the employer or income obtained from a postdoctoral fellowship awarded by the Ministry of Education's *Quebec Merit Fellowships Program* for foreign students. Income derived from grants, research chairs or research contracts obtained by the employer or supervisor (director, professor, researcher) of the postdoctoral researcher can be considered as salary, unless the employer decides otherwise.

Are not eligible for the tax exemption postdoctoral fellowships awarded by Quebec or Canadian institutions or agencies: universities or university foundations, private associations (for cancer, etc.), private foundations, companies, Quebec research funds, federal research councils, etc.

It is to be noted that fellowships awarded by foreign governments, institutions or granting agencies are not taxable at the provincial or federal level.

Appendix 2

List of eligible institutions and research organizations

Quebec universities

Bishop's University (BU)
Concordia University (CU)
Université Laval (UL)
McGill University (MGU)
Université de Montréal (UM)
École Polytechnique de Montréal (EPM)
École des Hautes Études Commerciales de Montréal (HEC)
Université de Sherbrooke (US)
Université du Québec (UQ)
Université du Québec en Abitibi-Témiscamingue (UQAT)
Université du Québec à Chicoutimi (UQAC)
Université du Québec à Hull (UQAH)
Université du Québec à Montréal (UQAM)
Université du Québec à Rimouski (UQAR)
Université du Québec à Trois-Rivières (UQTR)
Institut national de la recherche scientifique (INRS)
École nationale d'administration publique (ENAP)
École de technologie supérieure (ETS)
Télé-université (TELUQ)

Health and hospital research centres

Centre affiliated with the Université de Sherbrooke

Centre universitaire de santé de l'Estrie

Centres affiliated with McGill University

Montreal Children's Hospital
Douglas Hospital
Hôpital général de Montréal
Sir Mortimer B. Davis – Jewish General Hospital
Royal Victoria Hospital
Montreal Neurological Institute

Centres affiliated with the Université de Montréal

Centre hospitalier Côte-des-Neiges
Hôpital du Sacré-Cœur

Hôpital Louis-Hippolyte-Lafontaine
Hôpital Maisonneuve-Rosemont
Hôpital Notre-Dame
Hôpital Sainte-Justine
Hôpital Saint-Luc
Hôtel-Dieu de Montréal
Institut de cardiologie de Montréal (ICM)
Institut du cancer de Montréal
Institut de réadaptation de Montréal (IRM)
Institut de recherches cliniques de Montréal (IRCM)
Institut Philippe-Pinel de Montréal

Centres affiliated with Université Laval

Centre de recherche Université Laval – Robert-Giffard
Centre hospitalier universitaire de Québec
Hôpital de l'Enfant-Jésus
Hôpital Laval
Institut des biomatériaux du Québec (IBQ)
Institut de réadaptation en déficience physique de Québec (IRDPO)

Eligible research organizations (partial list)

Centre de recherche en calcul appliqué (CERCA)
Centre de recherche informatique de Montréal (CRIM)
Institut de recherche en biologie végétale de Montréal (IRBVM)
Société de micro-électronique industrielle de Sherbrooke (SMIS)
Institut canadien de recherche dentaire (ICRD)
Centre de développement rapide de produits et de procédés
Centre de recherche minérale (CRM)
Laboratoire d'hygiène vétérinaire et alimentaire

Public research organizations

Centre de haute technologie de Jonquière
Centre de recherche et de développement sur le bovin laitier et le porc
Centre de recherche et de développement sur les aliments (CRDA)
Centre de recherche et de développement en horticulture (CRDH)
Centre de recherche et de développement sur les sols et les grandes cultures

Centre de recherche industrielle du Québec (CRIQ)
Centre de recherche Les Buissons Inc.
Centre national de transport en commun (CNTC)
Centre multifonctionnel de recherche en alimentation (CMRA)
Institut de la technologie du magnésium (ITM)
Institut de recherche d'Hydro-Québec (IREQ)
Biotechnology Research Institute (BRI)
Industrial Materials Institute (IMI)
Maurice Lamontagne Institute (MLI)
National Optical Institute (NOI)
Laboratoire des technologies électrochimiques et des électrotechnologies (LTEE)

College technology transfer centres

Centre collégial de transfert de technologie en biotechnologie (cégep de Lévis-Lauzon)
Centre d'aide technique et technologique (cégep de Victoriaville)
Centre d'enseignement et de recherche en foresterie (cégep de Sainte-Foy)
Centre d'études de procédés chimiques du Québec (cégep de Maisonneuve)
Centre d'innovation technologique agro-alimentaire (cégep de Saint-Hyacinthe)
Centre de géomatique du Québec inc. (cégep de Chicoutimi)
Centre intégré de fonderie et de métallurgie inc. (cégep de Trois-Rivières)
Centre de production automatisée (cégep de Jonquière)
Centre de recherche et de développement en agriculture du Saguenay-Lac-Saint-Jean (cégep d'Alma)
Centre de robotique industrielle (cégep de Lévis-Lauzon)
Centre des matériaux composites (cégep de Saint-Jérôme)
Centre des technologies textiles (cégep de St-Hyacinthe)
Centre de technologie des systèmes ordonnés (cégep Lionel Groulx)
Centre de technologie minérale et de plasturgie (cégep de la région de l'Amiante)
Centre Microtech du collège de Sherbrooke
Centre national en électrochimie et en technologies environnementales (collège de Shawinigan)
Centre spécialisé de la mode du Québec (collège LaSalle)
Centre spécialisé des pêches (cégep de la Gaspésie et des Îles)
Centre spécialisé de technologie physique du Québec (cégep de La Pocatière)
Centre spécialisé en pâtes et papiers (cégep de Trois-Rivières)
Centre technologique en aérospatiale (cégep Édouard Montpetit)

Appendix 3

Eligible fields of expertise

Eligible fields of expertise include the pure and applied sciences (including engineering) and related fields. Generally, this means disciplines or fields of research and development that are found in the following faculties: sciences, applied sciences, engineering, computer science, agriculture, pharmacy, medicine, forestry, etc.



Please address questions and comments to *Mr. Claude Rompré*,
Direction des programmes d'études et de la recherche, Enseignement supérieur



E-mail



tel.: (418) 643-9879
fax: (418) 646-7447



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Tax Exemption for Foreign University Professors

Guide to Obtaining a Certificate of Eligibility from the Ministry of Education of Quebec

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Introduction

A non-resident of Canada who is employed as a professor by a Quebec university may benefit from a tax exemption from the Quebec government provided he or she satisfies the eligibility criteria established by the government. This exemption with respect to the taxable portion of the salary paid by the university may be granted for a maximum period of five years.

One of the conditions that non-resident professors must meet in order to benefit from the tax exemption is obtaining a certificate of eligibility from the Ministry of Education of Quebec. This guide contains information on the criteria and conditions for obtaining such a certificate.

Notice

The role of the Ministry of Education is limited to issuing a certificate of eligibility confirming that the applicant has been recruited as a professor, has the necessary qualifications and works in one of the fields of expertise targeted by the tax exemption measure. Obtaining this certificate is mandatory for the tax exemption request to be considered by the Ministry of Revenue of Quebec.

As with any fiscal measure, the Ministry of Revenue alone has the authority to determine the non-resident status of the applicant and to grant a tax exemption on behalf of the Quebec government. The status of non-resident or "foreigner" should therefore be understood in the fiscal sense as defined in the Quebec *Taxation Act*.

Applicants with Canadian citizenship may be eligible for the exemption measure provided they do not have resident status, as defined in the Quebec *Taxation Act*, at the time of signing their

employment contract or starting work.

Purpose of the measure

The purpose of the tax exemption measure, announced June 29, 2000, is to increase the capacity of Quebec universities to attract foreign professors in fields of expertise in which they are experiencing recruitment difficulties in Quebec. The fields of expertise targeted by this measure are science, engineering, finance, health and new information and communications technologies.

This measure complements the tax exemption measure for foreign researchers employed by companies with operations in Quebec (see [Tax Holiday for Foreign Researchers](#) granted by the Ministry of Research, Science and Technology) and the measure for non-resident postdoctoral researchers or trainees (see [Tax Exemption for Foreign Postdoctoral Researchers](#) granted by the Ministry of Education).

Tax exemption

The tax exemption is valid for a single period of a maximum of five consecutive years from the applicant's starting date of work, provided that he or she remains a professor at a Quebec university during this period.

The exemption is valid only with respect to Quebec provincial tax and applies to that part of the salary paid by a Quebec university to the applicant in his or her capacity as professor. The exemption takes the form of a deduction in the calculation of taxable income at the provincial level. This deduction will not be limited by the alternative minimum tax. The employer must inform the professor concerned of that portion of his or her salary that constitutes eligible income.

The employer may take into account the tax exemption when calculating income tax to be withheld at the source, or the applicant may claim it on his or her income tax return.

Eligibility criteria for the tax exemption

The tax exemption measure for foreign professors came into effect July 1, 2000. To be eligible, applicants must meet the following criteria:

1. Commence work after June 30, 2000, as a professor at a Quebec university under the terms of an employment contract entered into after this date (see the list of eligible categories of university professors in [Appendix 1](#)).

2. Have non-resident status in Canada, as defined in the Quebec *Taxation Act*, prior to entering into an employment contract or immediately before starting work (see the *Bulletins d'interprétation et des pratiques administratives* on the laws and regulations of the Ministry of Revenue of Quebec).
3. Work almost exclusively and continuously at a Quebec university (see the list of Quebec universities in [Appendix 2](#)).
4. Work as a professor in science, engineering, finance, health or new information and communication technologies (see the list of eligible fields of expertise in [Appendix 3](#)).
5. Hold a doctoral degree (Ph.D.) or an equivalent degree recognized by a Quebec university.

Applicants may receive the exemption as long as they maintain their professorship at a Quebec university, whether or not their resident status changes during the period of eligibility. Otherwise, the tax exemption ends on the date that employment as a professor at a Quebec university ceases.

Obtaining a certificate of eligibility from the Ministry of Education

To be eligible for a tax exemption, foreign professors must obtain a certificate of eligibility from the Ministry of Education of Quebec. Obtaining this certificate is a necessary but not sufficient condition to be granted a tax exemption.

The certificate of eligibility from the Ministry of Education attests that the applicant:

1. Commenced work after June 30, 2000, as a professor at a Quebec university under the terms of an employment contract entered into after this date.
2. Works almost exclusively and continuously at a Quebec university.
3. Works as a professor in science, engineering, finance, health or new information and communications technologies.
4. Holds a doctoral degree (Ph.D) or an equivalent degree recognized by a Quebec university.

The certificate of eligibility is issued in the professor's name and is sent to the university as soon as possible after a request has been received. The Ministry of Education reserves the right to revoke a certificate of eligibility on the basis of information received subsequent to examination of the application.

Upon receiving a certificate of eligibility, the employer can take into account the amount of the tax exemption with respect to the professor's eligible income when calculating deductions at the source.

Submitting a request for a certificate of eligibility

Requests for a certificate of eligibility may be sent at any time to the Ministry of Education, using the form [Request for a Certificate of Eligibility from the Ministry of Education](#) for foreign professors. The request must be submitted by the university's representative and duly signed by the applicant and the representative (vice-rector for academic affairs or the equivalent).

The request for a certificate must be submitted no later than the last day of February in the year after the later of the following two dates: the date on which the contract was signed or the date on which the applicant began work. The applicant may then be eligible for five years from the date he or she began work.

However, if the request is submitted after this deadline, the applicant may be eligible from the beginning of the taxation year in which his or her request was submitted until the expiry of the five-year-period from the date he or she began work.

The request for a certificate of eligibility must include the following documents:

- an official confirmation of the applicant's appointment as a professor at a Quebec university;
- a certified copy of his or her doctoral degree (Ph.D.) or an equivalent degree recognized by the university;
- a copy of his or her curriculum vitae;
- if applicable, a copy of his or her work permit issued by Citizenship and Immigration Canada.

Requests for a certificate of eligibility and the required documents should be sent to:

Mr. Claude Rompré
Direction des programmes d'études et de la recherche
Enseignement supérieur
Ministère de l'Éducation
1035, rue De La Chevrotière, 18^e étage Québec (Québec) G1R 5A5

And by e-mail to: clauderompres@meq.gouv.qc.ca

Further information

For further information on obtaining a certificate of eligibility from the Ministry of Education, please contact Mrs. Carole Leclerc, at (418) 643-7244, or Mr. Claude Rompré, at (418) 643-9879.

For further information on the tax exemption measure, you may consult the information bulletins produced by the Ministry of Finance: 2000-4 – *New fiscal measures to support social*


and economic activity in Quebec (June 29, 2000); 2000-5 – *Adjustments to fiscal policy applicable to individuals and corporations* (October 6, 2000). These bulletins are posted on the following Web site:

<http://www.finances.gouv.qc.ca/anglais/documents/bulletin/bulletin.htm>

For information on non-resident status or obtaining a tax exemption from the Ministry of Revenue of Quebec, contact the Specialized Tax Information : (418) 659-2961 or (514) 873-8921. You may also consult the [Interpretation bulletins and letters of interpretation](#) of the laws and regulations of the Ministry of Revenue of Quebec.

Application form for a certificate of eligibility

The application form for a certificate of eligibility for a foreign professor is available in the following formats:

- **Word 7.0** ([English](#) or [French](#) version) for downloading
- **.PDF**  ([English](#) or [French](#) version) for printing

If you have difficulty downloading the files, please contact Mr. [Michel Gingras](#), at (418) 646-4560.

Appendix 1

Eligible categories of university professors

Tenured or tenure-track professors: assistant professors, associate professors, full professors
Clinical professors
Visiting professors

Appendix 2

List of eligible universities

Bishop's University (BU)
Concordia University (CU)
Université Laval (UL)
McGill University (MGU)
Université de Montréal (UM)
École Polytechnique de Montréal (EPM)
École des Hautes Études Commerciales de Montréal (HEC)
Université de Sherbrooke (US)
Université du Québec (UQ)

Université du Québec en Abitibi-Témiscamingue (UQAT)
Université du Québec à Chicoutimi (UQAC)
Université du Québec à Hull (UQAH)
Université du Québec à Montréal (UQAM)
Université du Québec à Rimouski (UQAR)
Université du Québec à Trois-Rivières (UQTR)
Institut national de la recherche scientifique (INRS)
École nationale d'administration publique (ENAP)
École de technologie supérieure (ETS)
Télé-université (TELUQ)

Appendix 3

Eligible fields of expertise

The eligible fields of expertise include:

Science: disciplines or fields of specialisation in the natural or applied sciences that usually come under departments or faculties of sciences or applied sciences.

Engineering: disciplines or fields of specialisation in engineering that usually come under departments, faculties or schools of engineering.

Finance: disciplines or fields of specialisation related to finance (corporate finance, international finance, financial vehicles, portfolio management, etc.). Disciplines or fields of specialisation related to accounting are excluded.

Health: disciplines or fields of specialisation in the medical and biomedical sciences that usually come under faculties of medicine or related sectors (pharmaceutics, etc.).

New information and communications technologies: disciplines or fields of expertise related to these technologies, including disciplines in the arts or other fields that are related to multimedia or the Internet.

The list of eligible fields of expertise will be better specified as Quebec universities identify their recruitment difficulties in Quebec.



Please address questions and comments to *Mr. Claude Rompré*,
Direction des programmes d'études et de la recherche, Enseignement supérieur



E-mail



tel.: (418) 643-9879

fax: (418) 646-7447



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Tax Exemption for Foreign University Professors

REQUEST FOR A CERTIFICATE OF ELIGIBILITY FROM THE MINISTRY OF EDUCATION

Applicant:

University:

Please refer to the *Guide to Obtaining a Certificate of Eligibility from the Ministry of Education of Quebec* for the criteria and the conditions under which a certificate of eligibility is issued.

The application should include the following:

- an official confirmation of the applicant's appointment as professor at the university;
- a certified copy of his or her doctoral degree (Ph.D.) or an equivalent degree recognized by the university;
- a copy of his or her curriculum vitae;
- if applicable, a copy of his or her work permit issued by Citizenship and Immigration Canada.

Applicant (professor)

Name: Mr.
 Ms.

Address (home):

(no., street)

(city, province)

(country, postal code)

Citizenship:

Social insurance no.:

Place of birth:

Age:

(city, country)

Status of applicant

Professorial rank:

Temporary appointment
or tenure-track position?

Department:

Faculty:

Research field:

Brief description of
applicant's field of
expertise:

Doctoral degree (Ph.D.) obtained

Date obtained:

Discipline:

University:

City:

Country:

University (employer)

Name and title of university's representative:

Address:

(no., street, city)

(province, country, postal code)

Telephone:

Date applicant's contract was signed:

Date applicant's contract starts:

Date applicant's contract ends:

Position held by applicant prior to signing contract

Institution:

(university, organization, other)

Address:

(no., street, city)

(province, country, code postal)

Function or rank:

Signatures

We hereby declare that the information provided in this application is accurate and complete.

Signature of applicant:

Date:

Signature of university's representative:

Date:

Please send the application with the required documents (official confirmation of appointment, certified copy of applicant's degree, curriculum vitae, and copy of applicant's work permit) to the following address:

Claude Rompré
Direction des programmes d'études
et de la recherche
Enseignement supérieur
Ministère de l'Éducation
1035, rue De La Chevrotière, 18^e étage
Québec (Québec) G1R 5A5

Or by e-mail to: claude.rompre@meq.gouv.qc.ca

**Exemption d'impôt
pour les professeurs d'université
venant de l'étranger**

**DEMANDE
D'UN CERTIFICAT D'ADMISSIBILITÉ
DU MINISTÈRE DE L'ÉDUCATION**

Nom du demandeur :

Nom de l'université :

Veillez vous reporter au *Guide pour l'obtention d'un certificat d'admissibilité du ministère de l'Éducation du Québec* pour connaître les conditions d'admissibilité et de délivrance du certificat d'admissibilité.

Veillez, s'il vous plaît, joindre au formulaire de demande :

- une copie du document attestant la nomination du demandeur à titre de professeur dans l'université;
- une copie certifiée du diplôme de 3^e cycle universitaire (Ph.D.) ou d'un équivalent reconnu par l'université;
- une copie du curriculum vitæ;
- le cas échéant, une copie du permis de travail délivré par Citoyenneté et Immigration Canada.

Demandeur (professeur)

Nom : M.
 M^{me}

Adresse (résidence) :

(n^o, rue)

(ville, province)

(pays et code postal)

Citoyenneté :

N^o d'assurance sociale :

Lieu de naissance :

Âge :

(ville, pays)

Statut du demandeur

Statut de professeur :

Emploi temporaire ou sur
la voie de la permanence?

Département :

Faculté :

Domaine de recherche :

Brève description du
domaine d'expertise du
professeur :

Diplôme de doctorat (Ph.D.) obtenu

Date d'obtention :

Discipline :

Université :

Ville :

Pays :

Université (employeur)

Nom et fonction du représentant
de l'université :

Adresse :

(n^o, rue et ville)

(province, pays et code postal)

Téléphone :

Date de la signature du contrat
d'engagement du demandeur :

Date d'entrée en fonction
du demandeur :

Date prévue de la fin du contrat
du demandeur :

Emploi du demandeur antérieur à la signature du contrat

Nom de l'établissement :

(université, organisme ou autre)

Adresse :

(n^o, rue et ville)

(province, pays, code postal)

Fonction ou statut :

Signatures

J'atteste que les renseignements fournis dans la présente demande sont complets et exacts.

Signature du professeur :

Date :

Signature du représentant de
l'université :

Date :

La demande de certificat et les pièces requises (attestation de nomination, diplôme, curriculum vitæ et permis de travail) doivent être acheminées par la poste à :

Monsieur Claude Rompré
Direction des programmes d'études
et de la recherche
Enseignement supérieur
Ministère de l'Éducation
1035, rue De La Chevrotière
Édifice Marie-Guyart, 18^e étage
Québec (Québec) G1R 5A5

ou par courriel à : claude.rompre@meq.gouv.qc.ca

Tax Exemption for Foreign Postdoctoral Researchers

REQUEST FOR A CERTIFICATE OF ELIGIBILITY FROM THE MINISTRY OF EDUCATION

Applicant:

**Administrative unit
(department, centre):**

**Organisation or
university:**

Please refer to the *Guide to Obtaining a Certificate of Eligibility from the Ministry of Education of Quebec* for the criteria and the conditions under which a certificate of eligibility is issued.

The application should include the following:

- an official confirmation of the applicant's appointment as a postdoctoral researcher;
- a certified copy of her or his doctoral degree (Ph.D.) or an equivalent recognised by the university;
- a copy of her or his curriculum vitae;
- if applicable, a copy of her or his work permit issued by Citizenship and Immigration Canada.

Applicant (postdoctoral researcher)

Name: Mr.
 Ms.

Address (home):

(no., street)

(city, province)

(country, postal code)

Citizenship:

Social insurance no.:

Place of birth:

Age:

(city, country)

Status of applicant

Applicant's current status or function:

Time devoted to research:

Current research field:

Brief description of applicant's research field:

Doctoral degree (Ph.D.) obtained

Date obtained:

Discipline:

University:

City:

Country:

Host institution (university, hospital, etc.)

Name and title of applicant's supervisor:

Administrative unit (e.g. department, centre):

Institution (e.g. university, etc.):

Address:

(no., street, city)

(province, country, postal code)

Date applicant's contract was signed:

Date applicant's contract starts:

Date applicant's contract ends:

Position held by applicant prior to signing contract

Institution:

(university, organisation, other)

Address:

(no., street, city)

(province, country, postal code)

Function or status:

Signatures

We hereby declare that the information provided in this application is accurate and complete.

Signature of applicant:

Date:

Name and title of organisation's representative:

Signature of organisation's representative:

Date:

Please send the application and required documents (official confirmation of appointment, certified copy of applicant's degree, curriculum vitae, and copy of applicant's work permit) to the following address:

Claude Rompré
Direction des programmes d'études
et de la recherche
Enseignement supérieur
Ministère de l'Éducation
1035, rue De La Chevrotière, 18^e étage
Québec (Québec) G1R 5A5

Or by e-mail to: claude.rompre@meq.gouv.qc.ca

**Exemption d'impôt
pour les stagiaires postdoctoraux
venant de l'étranger**

**DEMANDE
D'UN CERTIFICAT D'ADMISSIBILITÉ
DU MINISTÈRE DE L'ÉDUCATION**

Nom du demandeur :

**Nom de l'unité
(département, centre) :**

**Nom de l'organisme ou
de l'université :**

Veillez vous reporter au *Guide pour l'obtention d'un certificat d'admissibilité du ministère de l'Éducation du Québec* pour connaître les conditions d'admissibilité et de délivrance du certificat d'admissibilité.

Veillez, s'il vous plaît, joindre au formulaire de demande :

- une attestation de la nomination du demandeur à titre de stagiaire postdoctoral;
- une copie certifiée de son diplôme de 3^e cycle universitaire (Ph.D.) ou d'un équivalent reconnu par l'université;
- une copie de son curriculum vitæ;
- le cas échéant, une copie de son permis de travail délivré par Citoyenneté et Immigration Canada.

Demandeur (stagiaire postdoctoral)

Nom : M.
 M^{me}

Adresse (résidence) :

(n^o, rue)

(ville, province)

(pays et code postal)

Citoyenneté :

N^o d'assurance sociale :

Lieu de naissance :

Âge :

(ville, pays)

Statut du demandeur

Statut ou fonction actuelle du demandeur :

Temps consacré à la recherche :

Domaine de recherche actuel :

Brève description du domaine de recherche du demandeur :

Diplôme de doctorat (Ph.D.) obtenu

Date d'obtention :

Discipline :

Université :

Ville :

Pays :

Lieu de stage (université, centre hospitalier, etc.)

Nom et fonction du directeur de stage :

Unité (département, centre, etc.) :

Organisme (université, etc.) :

Adresse :

(n°, rue et ville)

(province, pays et code postal)

Date de la signature du contrat du stagiaire :

Date d'entrée en fonction du stagiaire :

Date prévue de la fin du contrat du stagiaire :

Emploi du demandeur antérieur à la signature du contrat

Nom de l'établissement :

(université, organisme ou autre)

Adresse :

(n°, rue et ville)

(province, pays, code postal)

Fonction ou statut :

Signatures

Nous attestons que les renseignements fournis dans la présente demande sont complets et exacts.

Signature du demandeur :

Date :

Nom et fonction du représentant de l'organisme (université, etc.) :

Signature du représentant de l'organisme (université, etc.) :

Date :

La demande de certificat d'admissibilité et les pièces requises (attestation de nomination, copie du diplôme, curriculum vitæ et permis de travail) doivent être acheminées par la poste à :

Monsieur Claude Rompré
Direction des programmes d'études
et de la recherche
Enseignement supérieur
Ministère de l'Éducation
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Québec (Québec) GIR 5A5

ou par courriel à : claude.rompre@meq.gouv.qc.ca