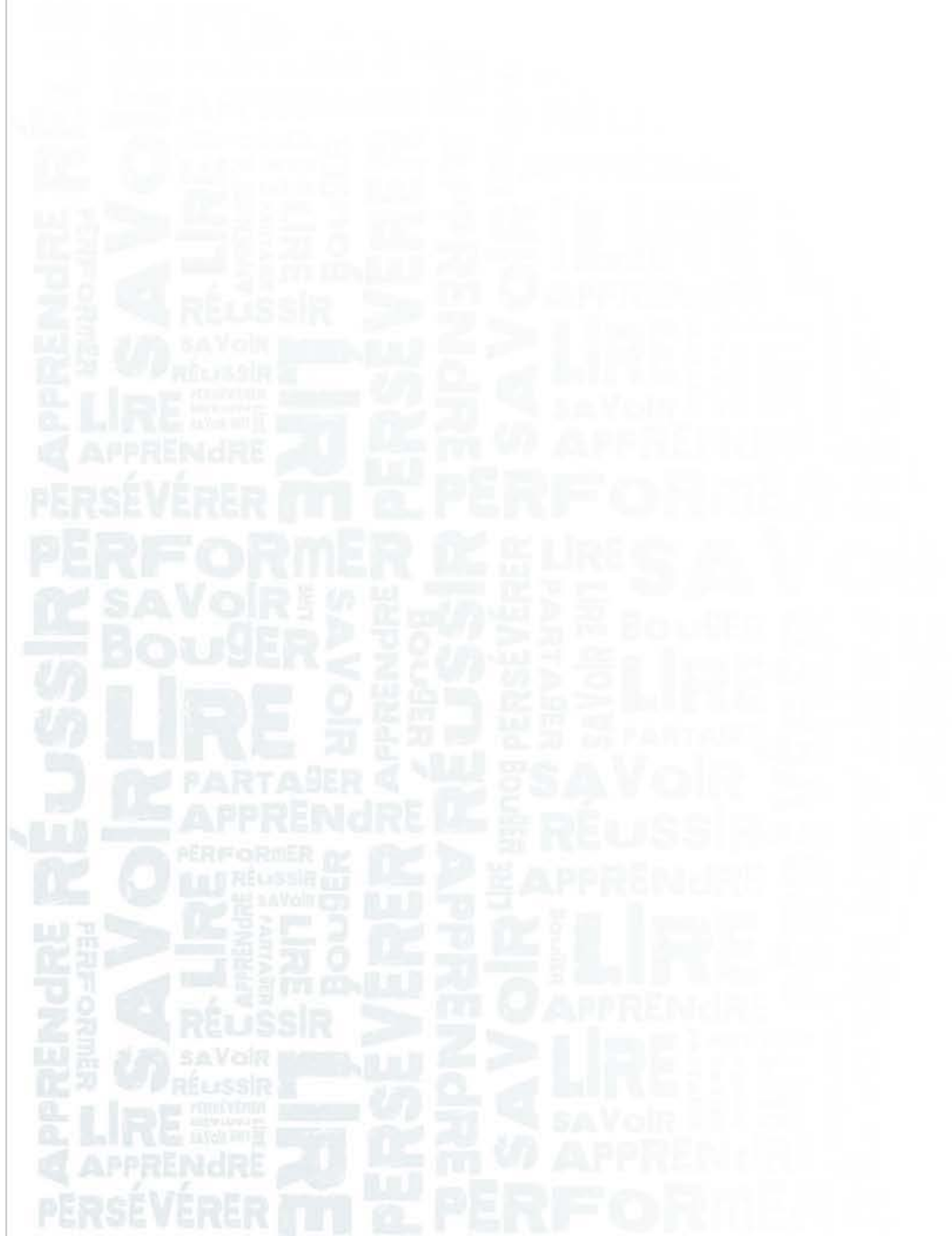


Tax Exemption for Foreign Postdoctoral Trainees

Guide to Obtaining an Eligibility Certificate From the Minister of Higher Education



This document was produced by the Ministère de l'Enseignement supérieur.

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Direction de l'enseignement et de la recherche universitaires
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Title of original document: *Exemption d'impôt pour les stagiaires postdoctoraux venant de l'étranger – Guide pour l'obtention d'une attestation d'admissibilité de la ministre de l'Enseignement supérieur*

English version

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This document is available on the Ministère's website: www.education.gouv.qc.ca.

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Ministère de l'Enseignement supérieur, 2021

ISSN 2368-6529 (online)
ISBN 978-2-550-71714-0 (PDF)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2021

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Introduction

The purpose of this tax exemption measure is to increase the ability of Québec universities to attract or recruit foreign postdoctoral trainees¹ in areas of expertise in which the universities are experiencing recruitment difficulties. The areas of expertise targeted by this measure are pure and applied sciences and their related fields.

An individual who does not live in Canada immediately prior to entering into an employment contract or immediately before starting work as a postdoctoral trainee at an eligible university or public research centre may benefit from a tax exemption from the Québec government provided they satisfy the eligibility criteria set out in section 737.22.0.0.1 of the Québec *Taxation Act* (c. I-3), as listed in Schedule D, Chapter II of the *Act respecting the sectoral parameters of certain fiscal measures* (c. P-5.1).

The conditions to be met in order to benefit from this tax exemption measure include the employer's obligation to obtain an eligibility certificate from Québec's Minister of Higher Education (hereafter the certificate). This certificate, issued by the Minister, must be renewed annually, and may be granted for a maximum period of five years. This guide contains all the information on the eligibility criteria and the conditions for obtaining a certificate.

Eligibility criteria

For an individual who is hired as a postdoctoral trainee at an eligible public research centre within the meaning of paragraph *a.1* of section 1029.8.1 of the Québec *Taxation Act*, or at an eligible university entity (see Schedule 1 – List of eligible Québec universities) within the meaning of paragraph *f* of the same section, to be eligible for the tax exemption, certain conditions specified in section 737.22.0.0.1 of the Québec *Taxation Act* must be met:

1. At any given time after March 31, 1998, the individual takes up employment, as an employee with an eligible employer under an employment contract entered into with that employer after that date.
2. The individual is not a resident of Canada immediately before entering into the employment contract or immediately before taking up employment with the eligible employer.
3. From the given time to the end of the year or the part of the year:
 - a) the individual works exclusively or almost exclusively for the eligible employer
 - b) the individual's duties for the eligible employer consist exclusively or almost exclusively in carrying on, as an employee, scientific research and experimental development
4. The eligible employer has obtained in respect of the individual a certificate issued by the Minister of Higher Education for the taxation year, after having applied for it in writing before March 1 of the following calendar year, and that certificate, which has not been revoked in respect of the year or the part of the year, certifies that the individual is specialized in the field of pure or applied science or a related field, holds a doctoral degree (Ph.D.) and performed, exclusively or almost exclusively, their duties as a researcher within the framework of a postdoctoral internship for the employer.²

The Minister of Higher Education is responsible only for condition (4), which is the non-tax parameter of this tax measure.

¹ The term "postdoctoral trainee" refers to "foreign researcher on a postdoctoral internship" mentioned in the Québec *Taxation Act*.

² As stated in the Québec *Taxation Act*, Chapter I-3, section 747.22.0.0.1, updated to June 18, 2019.

Issuance of an eligibility certificate

For a postdoctoral trainee to be eligible for the tax exemption measure, the employer must first obtain, for the employee, a certificate. This certificate is an essential condition for obtaining the tax exemption but does not guarantee that the tax exemption will be granted.

As specified in Schedule D, Chapter II, Division II, of the *Act respecting the sectoral parameters of certain fiscal measures* (Act), the eligibility certificate issued by the Minister of Higher Education certifies that the employee:

- 1) is specialized in the field of pure or applied science or a related field
- 2) holds a doctoral degree (Ph.D.) or an equivalent degree recognized by a Québec university in the field of pure or applied science or a related field that was granted **less than five years ago**
- 3) is serving a full-time postdoctoral internship as a researcher with the employer for a set term
- 4) is performing their duties with the employer exclusively or almost exclusively, on a continuous basis, as a researcher within the scope of the postdoctoral internship in the field of pure or applied science or in a related field

To identify the fields eligible for the tax exemption, the Ministère de l'Enseignement supérieur has agreed to use the discipline classification system of the Fonds de recherche du Québec (FRQ) (Society and Culture, Health, Nature and Technologies). This classification has the advantage of being familiar to and used by the universities. This list is presented in Schedule 2 – List of eligible fields. According to the FRQ's classification system, **the eligible fields for postdoctoral trainees are as follows:**

Eligible fields under the Act	FRQ related	FRQ reference fields
Pure or applied science or a related field	Health	All fields
	Nature and Technologies	All fields

The certificate is issued in the name of the researcher who is a postdoctoral trainee and is sent to the eligible university or public research centre. **The Minister of Higher Education reserves the right to revoke a certificate on the basis of information received subsequent to the examination of the application.**

Note

The role of the Minister of Higher Education is limited to the issuance of eligibility certificates.

Although obtaining this certificate is a necessary condition for Revenu Québec to approve the application, **it does not confirm the eligibility of the individual for the tax exemption.**

In addition, the university or research centre must maintain provincial tax deductions at source, since any refusal by Revenu Québec will result in the requirement that the uncollected amount be repaid.

As with all other tax provisions, this measure is administered by Revenu Québec, which is the sole authority for granting such a tax exemption.

The responsibility lies with the employer and the employee for whom the application is made to ensure that they meet all the other legal requirements that this tax exemption measure requires.

Submission of an application for a tax exemption eligibility certificate

The application for a certificate must be submitted before March 1 in the year after the later of the following two dates: the date on which the contract was entered into or the date on which the applicant began work as a trainee. The applicant may then be eligible for five years from the date on which they began work.

The university's designated representative must make the initial application by completing the following protected electronic form: *Application form for an Eligibility Certificate, Tax Exemption Program – Foreign Postdoctoral Trainees*. The form and all the required documents listed below must then be submitted by the university before the deadline. After this date, the form will no longer be available.

The application for an eligibility certificate **must** be accompanied by the following documents:

- a copy of a document confirming the applicant's appointment as a postdoctoral trainee employed by the eligible university or public research centre
- a **certified true** copy of the applicant's doctoral (Ph.D.) degree or equivalent recognized by the university; diplomas in languages other than French, English, Spanish or Latin must be translated by a member of the Ordre des traducteurs, terminologues et interprètes agréés du Québec (OTTIAQ)
- a copy of the abstract (summary) of the applicant's doctoral (Ph.D.) thesis **in French**
- the applicant's job description and list of duties
- a copy of the applicant's **up-to-date** curriculum vitae
- a copy of the applicant's work permit issued by Citizenship and Immigration Canada whose dates correspond to the applicant's start date

Submission of an application for renewal of a tax exemption eligibility certificate

The application for renewal must be made annually for each certificate issued by the Minister. These certificates may be renewed up to a maximum duration of five years. The university's designated representative must apply by completing the following protected electronic form: *Application form for a Renewal of an Eligibility Certificate, Tax Exemption Program – Foreign Postdoctoral Trainees*.

The application for renewal must be submitted before March 1 of the year following the year of the renewal. After this date, the form will no longer be available.

Additional information

The exemption applies to Québec provincial tax only. The eligibility period is five years and is determined by Revenu Québec.

Information on obtaining a certificate	Please submit your question: <ul style="list-style-type: none"> - by email at Exemption.Impot@mes.gouv.qc.ca - by telephone at 418-643-2839, extension 3192
Information on the tax exemption measure	Consult the information bulletins available under the Publications tab of the Ministère des Finances' website (http://www.finances.gouv.qc.ca): <ul style="list-style-type: none"> - 2000-4 – New fiscal measures to support social and economic activity in Québec (June 29,2000) - 2000-5 – Adjustments to fiscal policy applicable to individuals and corporations (October 6, 2000) - 2002-13 – Clarifications concerning gifts made to political education organizations whose mission is to promote the sovereignty of Québec, designation of a new biotechnology site in Saint-Hyacinthe and other fiscal measures (page 17) (December 19, 2002) - Additional Information on the Fiscal Measures (June 12, 2003)
Information on non-resident status or on obtaining a tax exemption from Revenu Québec	Please: <ul style="list-style-type: none"> - call Renseignements fiscaux spécialisés for individuals in business at 1-800-267-6299 - consult the <i>Interpretation and Administrative Bulletins Concerning the Laws and Regulations</i> whose application is entrusted to Revenu Québec. These documents are available on the following website: https://www.revenuquebec.ca/en/about-us/documents/revenu-quebec-tax-documents-available-online/interpretation-bulletins-and-interpretation-letters/
Information on immigration procedures	Please visit the following website: http://www.immigration-quebec.gouv.qc.ca/en/index.html

Schedule 1 – List of eligible Québec universities

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

Schedule 2 – List of eligible fields

FONDS DE RECHERCHE DU QUÉBEC – SOCIETY AND CULTURE

Not applicable to postdoctoral trainees

FONDS DU RECHERCHE DU QUÉBEC – HEALTH

Musculoskeletal Health and Arthritis

Locomotor Activity / Movement Disorders
Oro-Dental Disorders
Skin Disorders
Arthritis / Osteoarthritis
Joints (Articulations)
Musculoskeletal Deformation
Orofacial Pain
Fibrosis
Structural Tissue Engineering / Biomaterials
Musculoskeletal Lesions and Repair
Connective Tissue Diseases
Bone Diseases
Muscular Diseases
Dental Materials
Orthoses and Prostheses
Osteoporosis
Skin
Dental Health
Scoliosis
Rehabilitation Care and Services
Muscle
Tendons and Ligaments
Connective Tissue
Bone Tissue
Trauma / Injuries

Cancer

Apoptosis and Cancers
Skin Cancer
Prostate Cancer
Head and Neck Cancer
Cancer of the Digestive System
Cancer of the Musculoskeletal System
Cancer of the Reproductive System
Cancer of the Urinary System
Lung Cancer
Leukemia
Breast Cancer
Cancer Genetics
Hormone Dependent Cancers
Carcinogenesis
Chemotherapy
Social Determinants of Cancer
Cancer Diagnosis and Detection

Cancer (cont.)

- Cellular Differentiation
- Cellular Division
- Environment and Cancer
- Growth Factors
- Suppressor Gene
- Hereditary Cancer
- Host-Tumour Interaction
- Lymphoma
- Nutrition and Cancer
- Oncogenes
- Radiotherapy
- Cell Signaling and Cancer
- Stress and Cancer
- Smoking and Cancer
- Cell Therapy of Cancer
- Gene Therapy and Cancer
- Cerebral Tumours
- Retinal and Ocular Neoplasms
- Vaccine and Cancer

Human Genetics

- Genetic Mapping
- Chromosomes: Structure / Organization
- Genetic Screening of Diseases
- Genome Damage and Repair
- Gene Regulation and Expression
- Genes
- Susceptibility Genes
- Applied Genetics
- Complex Trait Genetics
- Developmental Genetics
- Genetics and Ethics
- Genetics and Heredity
- Evolutionary Genetics
- Molecular Genetics
- Population Genetics
- Genome
- Genomics
- Gene Environment Interactions
- Genetic Diseases
- Genetic Markers
- DNA and RNA Chips
- Transgenic Model
- Mutation (Process)
- Phenotype
- Polymorphism
- Proteins
- Proteomics
- Telomeres
- Gene Therapy

Infection and Immunity

Allergies
Antibiotics and Resistance
Antibodies
Antigens
Antivirals
Bacteria
Burns and Infections
Septic Shock
Cellular Defense
Social Determinants of Infectious and Immune-Mediated Diseases
Vaccine Development
Host Genetics
Hepatitis
Immunodeficiencies
Immunotherapy
Bacterial Infections
Fungal Infections
Parasitic Infections
Viral Infections
Leukocytes
Yeasts
Auto-Immune Diseases
Diseases of the Immune System
Infectious Diseases
Sexually Transmitted Diseases
Tropical Diseases
Immune Mediators: Cytokines and Chemokines
Parasites
Platelets
Global Health and Emerging Diseases
AIDS / HIV
Cell Signalling and Infectious and Immune Diseases
Blood Substitutes
Immune System
Cell Therapy of Infectious and Immune Diseases
Gene Therapy of Infectious and Immune Diseases
Transplantation and Graft Rejection
Tuberculosis
Vaccination
Virus

Neurosciences, Mental Health and Addiction

Cerebrovascular Accident
Language Acquisition and Development
Neuronal and Synaptic Activity
Convulsive Disorders / Epilepsy
Alcoholism
Anxiety
Apoptosis
Learning and Memory

Neurosciences, Mental Health and Addiction (cont.)

Ataxia
Autism
Huntington's Chorea
Chronobiology
Cognition
Neuronal Communication and Neurotransmission
Dementia
Depression
Nervous System Development
Pain
Growth Factors
Executive Functions
Genetics and Neurological and Psychiatric Diseases
Neuronal Transplantation and Stem Cells
Hemiplegia and Paraplegia
Alzheimer's Disease
Parkinson's Disease
Spinal Cord Diseases
Eye and Visual System Diseases
Peripheral Nervous System Diseases
Central Nervous System Inflammatory Diseases
Neurodegenerative Diseases
Neuroendocrine Diseases
Neuroimmunological Diseases
Neurological Diseases
Neuromuscular Diseases
Central Nervous System Organic Diseases
Brain Metabolism
Migraine
Neuronal Modeling
Motivation and Emotions
Neurogenesis and Gliogenesis
Neurotoxicity
Plasticity / Neuronal Regeneration
Social and Cultural Psychiatry
Receptors and Carriers
Mental Health and Society
Schizophrenia
Multiple Sclerosis
Cell Signaling
Somatization and Functional Somatic Syndromes
Sleep and Sleep Disorders
Stress
Suicide
Auditory System
Gustatory System
Motor System
Autonomic Nervous System
Olfactory System
Somatosensory System

Neurosciences, Mental Health and Addiction (cont.)

Visual System
Smoking
Gene Therapy
Drug Abuse
Cranio-Encephalic and Spinal Cord Trauma
Mood Disorders
Character Disorders
Communication Disorders
Eating Disorders
Hearing Disorders
Vestibular Disorders

Nutrition and Metabolism

Digestive System
Appetite
Nutritional Requirement
Feeding Behaviour
Endocrine Disorders
Metabolic Disorders
Nutritional Disorders
Social Determinants of Dietary and Metabolic Disorders
Development of Drug Delivery Systems
Diabetes
Poisoning
Liver
Glucotoxicity
Hormones and Growth Factors
Hyperthermia and Hypothermia
Renal Insufficiency / Failure and Malabsorption
Intestinal Malabsorption and Cholestatic Syndromes
Crohn's Disease
Hepatic Diseases
Lipid Disorders
Metabolic Diseases
Renal Diseases
Metabolism
Toxin and Toxicant Metabolism
Drug Metabolism
Energy Metabolism
Nutrients
Nutrition
Obesity
Pancreas
Gastrointestinal Pathologies
Urogenital Pathologies
Digestion
Nutraceutical and Functional Foods
Hormonal Regulation
Endocrine system
Urogenital System

Nutrition and Metabolism (cont.)

Renal system

Toxicology

Circulatory and Respiratory Health

Anemia

Aneurism

Angiogenesis

Respiratory Device

Peripheral Arteriopathy

Arrhythmia

Asthma

Atherosclerosis

Congenital Cardiopathies

Stem Cells and Organogenesis

Blood Flow and Transfusions

Social Determinants of Cardiovascular Diseases

Social Determinants of Respiratory Diseases

Endocarditis

Environment and Respiratory Diseases

Cardiac Fibrosis

Cystic Fibrosis

Pulmonary Fibrosis

Hypertension (Arterial and Cardiac)

Pulmonary Hypertension

Cardiac Hypertrophy

Heart Failure

Coronary Heart Diseases

Chronic Obstructive Pulmonary Disease

Cardiovascular Diseases

Inflammatory Respiratory Diseases

Occupational Lung Diseases

Phlebitis

Pneumopathies

Prostheses and Vascular Substitutes

Cell Signaling

Cardiovascular System

Cell Therapy

Thrombosis and Embolism

Heart Transplantation

Lung Transplantation

Heart Valve / Valvular Diseases

Child, Youth and Maternal Health

Child Abuse and Negligence

Youth and Eating Disorders (Eating Disorders Among Youth)

Breastfeeding and Infant Nutrition

Congenital Anomalies

Intrauterine Developmental Abnormalities

Autism

Prenatal and Neonatal Screening

Postpartum Depression

Child, Youth and Maternal Health (cont.)

- Social Determinants of Child and Youth Development
- Cognitive Development in Children
- Infant / Child Development
- Embryonic Development
- Cystic Fibrosis
- Gestation / Parturition
- Drugs and Pregnancy / Breastfeeding
- Cerebral Palsy
- Newborn Diseases
- Newborn Respiratory Diseases
- Perinatal Period
- Preeclampsia
- Prematurity
- Growth Retardation
- Mental Retardation
- Mental Health and Psychopathology in Children and Youth
- Sudden Infant Death Syndrome
- Prenatal and Perinatal Trauma
- Behavioural Disorders in Children and Adolescents
- Learning Disorders in Children
- Attention Deficit and Hyperactivity Disorders
- Speech and Language Development Disorders
- Childhood Vaccination

Population Health

- Culture and Health
- Social Determinants of Health
- Law and Health (Health and Legislation)
- Human and Social Ecology
- Ethics and Health
- Family and Care Givers
- Lifestyle Determinants and Health
- Pharmacoeconomics
- Pharmacoepidemiology
- Preventive Health Care
- Health Promotion
- Community Health / Public Health
- Indigenous Peoples' Health (Aboriginal Health)
- Environmental Health
- Occupational Health and Safety
- Paramedical Sciences

Gender and Health

- Andropause
- Birth Control
- Menstrual Cycle and Associated Problems
- Sexual Dysfunctions
- Endometriosis
- Gender Epidemiology
- Hormone Replacement Therapy
- Female Infertility

Gender and Health (cont.)

- Male Infertility
- Sexually Transmitted Diseases
- Reproductive Biology and Dysfunctions
- Menopause
- Prostate
- Endocrine Regulation
- Steroids
- Fertility Technologies
- Female Urogenital System Disorders
- Male Urogenital System Disorders

Health Services

- Emergency Medicine
- Health Care Organization
- Health Policies
- Professional Practices
- Hotline Services
- Health Services
- Home Care Services
- Long-Term Care Services
- Hospital Care Services
- Nursing
- Intensive Care
- Palliative Care
- Health Information Systems
- Diagnostic Techniques
- Health Care Technologies
- Telemedicine

Aging

- Age and Risk Factors
- Social Aspects of Aging
- Cerebral Atrophy
- Cellular Degeneration
- Genetics of Aging
- Chronic Diseases in Elderly
- Neurodegenerative Diseases
- Cognitive Neuropsychology of Aging
- Nutrition and Aging
- Loss of Independence
- Drug Administration and Drug Interactions
- Aging Process
- Quality of Life and Aging
- Intergenerational Relations
- Cellular Aging

FONDS DE RECHERCHE DU QUÉBEC – NATURE AND TECHNOLOGIES

ENERGY – (FRQ-NT)

Energy Production

- Biomass (Energy)
- Fossil Fuels
- Solar and Wind Energy
- Hydroelectricity (energy)
- Nuclear and Fusion

Energy Transformation and Energy Use

- Energy Networks and Distribution
- Energy Saving (Conservation)
- Electrochemical and Fuel Cells
- Energy Saving Planning
- Energy Storage
- Hydrogen Technology

Energy Transportation (Power Transmission)

- Electric Power Lines
- Pipelines
- Oil or Gas Tankers

ENVIRONMENT – (FRQ-NT)

Water

- Potable Water (Drinking Water)
- Fresh Water
- Groundwater and Water Tables
- Wastewater
- Ice and Snow
- Water / Continent Interfaces
- Marine Environment
- Coastal Sedimentation

Air

- Atmosphere (including Chemical Aspects)
- Climate Change, Impacts
- Atmospheric Disturbances (lightning, rain, etc.)
- Atmospheric Pollutants
- Wave Pollution (noise, microwaves, electromagnetic fields)
- Climate Forecasting and Modeling

Earth (Land and Soil)

- Surveying and Land Management
- Industrial and Urban Contamination of Land
- Mining and Petroleum Contamination
- Geomatics
- Geological and Geomorphological Processes
- Natural Risks
- Soil and Sediments

Pollutants

- Chemical Pollutants
- Flammable or Explosive Products
- Radioactive Substances
- Toxins and Other Biological Substances

Ecology and Quality of the Environment

- Protected Areas
- Biodiversity and Biocomplexity
- Biogeography
- Bioremediation
- Ecosystem (aquatic and terrestrial)
- Vulnerable and Threatened Species
- Landscape and Restoration
- Ecological and Ecophysiological Processes

Management and Protection

- Natural Risk Control
- Soil Decontamination
- Clean Technologies
- Liquid and Gaseous Waste Treatment
- Urban, Industrial and Agricultural Wastewater Treatment
- Recycling and Processing of Solid Waste

MANUFACTURING AND CONSTRUCTION – (FRQ-NT)

Manufacturing Processes

- Quality Control
- Material Degradation
- Industrial Design
- Human Factors in Manufacturing
- Manufacturing Impacts
- Industrial Logistics
- Prefeasibility Studies on a Pilot Scale
- Preparation and Processing (Preparation and Transformation)
- Product Testing and Properties
- Prototyping
- Robotics and Automation
- Health and Safety

Industrial Processes

- Bioprocesses and Biomedical Systems
- Heating and Refrigeration
- Packaging and Recycling (Wrapping and Recycling)
- Moulding (Milling)
- Chemical Processes
- Mechanical and Physical Processes
- Reticulation and Hardening
- Drying and Lyophilization
- Thermodynamics
- Heat Transfer
- Mass Transfer
- Machining and Assembling

Design (Conception)

- Sensors and Devices
- Material Design
- Equipment
- Instruments
- Machinery
- Construction Technologies

Civil Engineering Works

- Dams
- Buildings
- Drilling Platforms (Oil Rigs)
- Bridges
- Degradation and Aging of Civil Engineering Works
- Dynamic Phenomena of Civil Engineering Works
- Structural Resistance
- Seismic Resistance

MATERIALS – (FRQ-NT)

Basic Materials

- Concrete and Cement
- Wood
- Ceramics and Glass
- Organic or Synthetic Materials
- Metals and Alloys
- Stones and Silicates
- Textiles, Fabrics and Leather

Functional and Intelligent Materials

- Shape Memory Alloys
- Biomaterials
- Composites
- Films, Membranes and Multiphase Polymers
- Gels and Foams
- Plastics (Transformation)
- Polymers
- Coatings

Nanotechnologies

- Nanomaterials
- Nanoparticles
- Nanosystems
- Supramolecules and Self-Assembly

NATURE AND INTERACTIONS OF MATTER – (FRQ-NT)

Particles and Radiation

- Electron and Neutron
- Radiation-Matter Interactions (Light-Matter Interactions)
- Elementary Particles
- Plasmas

Atoms and Molecules

- Combinatorial Chemistry
- Inorganic and Organometallic Compounds
- Macromolecules
- Metals and Non-metals
- Organic Molecules and Biomolecules
- Quantum Phenomena
- Chemical Synthesis and Catalysis

States of Matter

- Low Temperatures and High Temperatures
- Gas and Critical State
- Gravitation
- Liquids and Solutions
- Membranes
- Semiconductors
- Solids
- Superfluids
- Superconductors
- Surfaces, Interfaces and Thin Layers
- Colloidal and Self-assembled Systems
- Phase Transitions

Earth

- Geodynamics
- Geotechnology
- Structure and Composition of the Earth
- Transformation and Evolution of the Earth's Surface

Planets and the Universe

- Galactic and Cosmic Systems
- Stellar Systems
- Structure of the Universe
- Solar and Planetary Systems

LIVING ORGANISMS (ANIMAL, MONERA, PROTIST, PLANTS) – (FRQ-NT)

Subcellular

- Nucleic Acids
- Enzymes and Proteins
- Bioactive Molecules

Cellular

- Cell
- Chromosomes (Living Organisms)
- Genes (Living Organisms)

Microbiology

- Microorganisms
- Immune Reactions
- Protozoan
- Viruses (Living Organisms)

Genomics and Proteomics

- Bioinformatics
- Biotechnologies
- Genotype and Phenotype
- Biological and Biochemical Mechanisms
- Functional and Structural Proteomics
- Biomedical Technologies

Organizational and Biological Functions

- Biological Behaviour
- Evolution and Phylogenesis
- Glands and Tissues
- Metabolism (Living Organisms)
- Environments and Habitats
- Morphology
- Pathology
- Physiology
- Reproduction and Growth
- Taxonomy and Systematics

LIVING ORGANISMS (HUMAN BEINGS) – (FRQ-NT)

Psychology / Biological Aspects

- Learning and Memory
- Cognition and Language
- Sensorimotor Integration
- Motivation, Emotions and Reward
- Sensation and Perception
- Sleep, Awakening and Chronobiological Modulation

Natural Resources – (FRQ-NT)

Agriculture

- Agricultural Machinery and Technologies
- Nutrition
- Parasites and Diseases
- Fish Aquaculture
- Livestock Farming
- Farming and Insect Control
- Plant Production (Crop Production)
- Processed Agri-Food Products
- Animal Reproduction
- Plant Reproduction

Plants and Forests

- Other Types of Wood Processing
- Pulp and Paper
- Plant Production Other Than Forest Products
- Sylviculture
- Forestry Technologies and Equipment

Mines

- Mine Exploration
- Mineral Extraction Processes
- Mine Exploration Technologies
- Mineral Processing

Oceans and Inland Waters

- Aquaculture
- Other Marine and Lacustrine Resources
- Hydrological Cycles and Reservoirs
- Hydrography (watercourses)
- Fishery Resources

ABSTRACT STRUCTURES – (FRQ-NT)

Theoretical Computer Science

- Complexity
- Programming Language
- Mathematics of Computing
- Logic Programming
- Theory of Computation (Calculation Theory)

Mathematics

- Algebra
- Functional Analysis
- Global and Non-Linear Analysis
- Asymptotic and Classical Applied Analysis
- Combinatorial
- Number Theory
- Differential Equations
- Geometry
- Logic
- Discrete Mathematics
- Topology

Statistics and Probabilities

- Data Mining
- Actuarial Studies
- Parametric and Non-Parametric Inference
- Meta-Analysis
- Stochastic Processes
- Computer Science and Statistics
- Theoretical Statistics
- Probability Theory

Computer Science and Mathematical Tools

- Mathematical Analysis
- Numerical Analysis
- Software (Tools)
- Modeling and Simulation
- Optimization, Control and Operations Research
- Theoretical Approach

TECHNIQUES, MEASUREMENTS AND SYSTEMS – (FRQ-NT)

Characterization Tools

- Surface Characterization
- Chemical Compositions
- Degradation
- Molecular Sizes and Shapes
- Imagery
- Shaping
- Rheological Properties
- Thermodynamic Properties
- Recycling
- Macroscopic Structure and Characterization
- Molecular Structure and Conformation
- Molecular Transport

Wave Phenomena

- Acoustics
- Noise and Vibration
- Optical Components, Optical Fibres
- Lasers
- Microwaves and Hyperfrequencies
- Optics and Photonics
- X-Rays
- Telemetry (Remote Sensing, Radar)
- Vision

Electrical and Electronic Systems

- Servo-Control
- Integrated Circuits
- Electricity Conversion and Distribution
- Industrial and Power Electronics
- Mechatronics
- Microelectronics and Nanoelectronics
- Electrical Networks
- Control Systems
- Electrochemical Systems

Mechanical Systems

- Stress Analysis
- Hydraulics
- Fluid Mechanics
- Solid Mechanics
- Continuum Mechanics
- Plasticity and Creep
- Propulsion
- Multiphase Systems
- Turbulence
- Vibrations

Transportation Systems

- Transportation Equipment
- Merchandise Transportation
- Air and Airport Systems (Aerial Systems and Airports)
- Railway Systems
- Roadway Systems
- Space Techniques
- Seaways and Bridges

COMMUNICATION AND INFORMATION TECHNOLOGIES – (FRQ-NT)

Communication

- Personal Communications
- Communication Materials and Equipment
- Telecommunication Networks
- Telecommunication Systems
- Printing Systems
- Teleinformatics
- Transmission and Processing of Digital Signals

Information

- Algorithms
- Network Analysis (Information)
- Computer Architecture
- Computer Databases
- Software Development
- Computer Hardware
- Computer Systems
- Distributed and Simultaneous Processing

Artificial Intelligence

- Virtual Reality
- Speech Recognition
- Shape Recognition and Computer Graphics
- Expert Systems
- Neuronal Systems

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