Tax Exemption for Foreign Postdoctoral Trainees

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

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

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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:

<table>
<thead>
<tr>
<th>Eligible fields under the Act</th>
<th>FRQ related</th>
<th>FRQ reference fields</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure or applied science or a related field</td>
<td>Health</td>
<td>All fields</td>
</tr>
<tr>
<td></td>
<td>Nature and Technologies</td>
<td>All fields</td>
</tr>
</tbody>
</table>

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.
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

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 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.

<table>
<thead>
<tr>
<th>Information on obtaining a certificate</th>
<th>Please submit your question:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- by email at <a href="mailto:Exemption.Impot@mes.gouv.qc.ca">Exemption.Impot@mes.gouv.qc.ca</a></td>
</tr>
<tr>
<td></td>
<td>- by telephone at 418-643-2839, extension 3192</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Information on the tax exemption measure</th>
<th>Consult the information bulletins available under the Publications tab of the Ministère des Finances’ website (<a href="http://www.finances.gouv.qc.ca">http://www.finances.gouv.qc.ca</a>):</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>- 2000-4 – New fiscal measures to support social and economic activity in Québec (June 29, 2000)</td>
</tr>
<tr>
<td></td>
<td>- 2000-5 – Adjustments to fiscal policy applicable to individuals and corporations (October 6, 2000)</td>
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<tr>
<td></td>
<td>- 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)</td>
</tr>
<tr>
<td></td>
<td>- Additional Information on the Fiscal Measures (June 12, 2003)</td>
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</tbody>
</table>

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<tr>
<th>Information on non-resident status or on obtaining a tax exemption from Revenu Québec</th>
<th>Please:</th>
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<tbody>
<tr>
<td></td>
<td>- call Renseignements fiscaux spécialisés for individuals in business at 1-800-267-6299</td>
</tr>
<tr>
<td></td>
<td>- consult the Interpretation and Administrative Bulletins Concerning the Laws and Regulations whose application is entrusted to Revenu Québec. These documents are available on the following website: <a href="https://www.revenuquebec.ca/en/about-us/documents/revenu-quebec-tax-documents-available-online/interpretation-bulletins-and-interpretation-letters/">https://www.revenuquebec.ca/en/about-us/documents/revenu-quebec-tax-documents-available-online/interpretation-bulletins-and-interpretation-letters/</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Information on immigration procedures</th>
<th>Please visit the following website:</th>
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</table>
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-Meditated 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
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