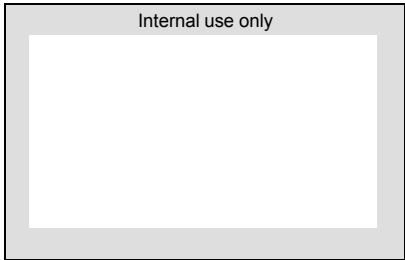




APPLICATION FOR VISITOR TAX REFUND



Due to changes to the law that took effect on April 1, 2007, a refund of goods and services tax/harmonized sales tax (GST/HST) is no longer available on goods and most accommodation in Canada after March 31, 2007. For more information, see Pamphlet RC4031, Tax Refund for Visitors to Canada.

- Use this form if you are a non-resident individual and you are claiming a refund for GST/HST you paid on:
• goods purchased before April 1, 2007;
• continuous short-term accommodation that began before April 1, 2007; or
• short-term accommodation purchased under a written agreement entered into before September 25, 2006, and the first night of continuous accommodation at the same facility in Canada is before April 1, 2009.

Do not write in shaded areas

A refund is still available for the GST/HST paid on eligible tour packages. Use this form to claim the refund if:
• the first night of accommodation in Canada included in the package is before April 1, 2007; or
• you purchased the tour package under a written agreement entered into before September 25, 2006, and the first night of continuous accommodation at the same facility in Canada included in the package is before April 1, 2009.

To claim a rebate for an eligible tour package in any other case, use Form GST115, GST/HST Rebate Application for Tour Packages.

You must attach proof of export and original receipts to this application. We do not accept photocopies. If you do not provide the required original documents with this application, your refund will be denied.

Part A - Identification (please print)

Form fields for identification: Last name, First name, Mailing address, City, Province/State, Postal/zip code, Country, Email address.

Part B - Arrival and departure details (if this application covers more than one visit to Canada, read the instructions on the back of this form)

Form fields for arrival and departure: City of final departure, Date of arrival in Canada, Date of departure from Canada, Did you leave Canada by private vehicle or charter bus tour?, Did you leave Canada by plane, train, non-charter bus, cruise ship, or ferry?

Part C - Refund calculation

Form fields for refund calculation: Total number of nights of eligible short-term accommodation, Is the total amount of your eligible purchases of short-term accommodation and goods, before taxes, CAN\$200 or more?, Does each receipt for eligible goods show the required minimum purchase amount, before taxes, of CAN\$50?, a) GST/HST paid on eligible short-term accommodation, b) GST/HST paid on eligible goods, c) Total GST/HST refund claimed on eligible short-term accommodation and goods.

Part D - Certification

I certify that:
a) The information on this application and in any attachments is true, correct, and complete in every respect.
b) The amount claimed, or any part of it, has not been previously approved for payment or paid or credited.
c) I am not a resident of Canada and the address provided in Part A is my permanent residential address outside Canada.
d) I am the individual identified in Part A, or I am authorized to sign this form on behalf of the person identified in Part A of this form.
It is a serious offence to make a false claim.

Form fields for certification: Applicant's signature, Year, Month, Day, Telephone number, and checkboxes for COR, POE, POA, PR, Other, DC, NC.

General information

Due to changes to the law that took effect on April 1, 2007, a GST/HST refund is no longer available on:

- **personal goods** purchased in Canada after March 31, 2007, by non-resident visitors who take the goods home;
- **eligible short-term accommodation** (including camping accommodation) in Canada after March 31, 2007, unless the accommodation:
 - was part of a continuous accommodation at the same facility in Canada that started before April 1, 2007; or
 - was purchased under a **written agreement** entered into before September 25, 2006, under which the first night of continuous accommodation at the same facility in Canada is before April 1, 2009. (If this applies to you, send us the agreement with this refund application or a copy of your GST/HST ruling letter, if you received one from us.)

Use this form if you are a non-resident visitor to Canada who paid GST/HST on eligible short-term accommodation, eligible goods, or an eligible tour package. We must receive your application within one year after the last day the tax on the eligible short-term accommodation or eligible tour package to which the rebate relates became payable, and within one year after the day you exported the eligible goods. See page 5 of Pamphlet RC4031, *Tax Refund for Visitors to Canada*, for details on what qualifies as eligible short-term accommodation and eligible goods. We do not refund any provincial sales tax (PST or TVQ) paid.

Include original receipts with your application, and, if you entered into a written agreement before September 25, 2006, send us the agreement or a copy of a GST/HST ruling from us, if you have one. **We do not accept photocopies or debit or credit card slips in place of receipts.** We do not return the receipts that are sent with your refund application. Contact us to make arrangements if you need the receipts back for other purposes.

If you are claiming GST/HST you paid on eligible goods, you have to provide proof of export. For proof of export information, see Pamphlet RC4031, or visit our Web site at www.cra.gc.ca/visitors.

If your refund claim covers multiple visits to Canada, enter the earliest arrival date, the latest departure date, and the place of your final departure from Canada on the front of this form. Also attach a list of your various arrival and departure dates, including each place of departure from Canada.

Eligible tour package

If your tour package includes eligible short-term accommodation and at least one service, you can claim up to one half of the full amount of the GST/HST you paid for the eligible tour package, unless you are using the quick calculation method discussed on page 7 of Pamphlet RC4031, *Tax Refund for Visitors to Canada*. Enter the amount you are claiming in the box for short-term accommodation in Part C of this application form. See page 6 of Pamphlet RC4031, *Tax Refund for Visitors to Canada*, for more information.

Mail this refund application to:

**Summerside Tax Centre
Canada Revenue Agency
Suite 104, 275 Pope Road
Summerside PE C1N 6C6
CANADA**

Internal use only

