



Canada Revenue
Agency

Agence du revenu
du Canada

GST176 E (07)

Internal use only

APPLICATION FOR VISITOR TAX REFUND

NOTE: In this form, the text inserted between square brackets represents the regular print information.

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

continue on next page →

- 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.

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. See Pamphlet RC4031 for more information.

Part A – Identification (please print)

Last name	
First name	
Mailing address	
City	Province/Territory/State
Country	Postal/Zip code
Email address	

continue on next page →

Part B – Arrival and departure details (if this application covers more than one visit to Canada, read the instructions on pages 8 to 11 [the back] of this form)

City of final departure from Canada or name of border crossing

Date of arrival in Canada



Year	Month	Day
Year	Month	Day

Date of departure from Canada



Did you leave Canada by private vehicle or charter bus tour?



Yes



Did you leave Canada by plane, train, non-charter bus, cruise ship, or ferry?



Yes



Please see pamphlet RC4031, "Tax Refund for Visitors to Canada" for information on proof of export requirements.

Part C – Refund calculation

Total number of nights of eligible short-term accommodation

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Is the total amount of your eligible purchases of short-term accommodation and goods, before taxes, **CAN\$200** or more?

Yes No

If no, do not proceed with this claim.

Does each receipt for eligible goods show the required minimum purchase amount, before taxes, of **CAN\$50**?

Receipts must be for CAN\$50 or more.

Yes No

a) GST/HST paid on eligible short-term accommodation
(see page 8 [back of form] for more information)

\$

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b) GST/HST paid on eligible goods

\$

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c) Total GST/HST refund claimed on eligible short-term accommodation and goods
[add lines a) and b)]

\$

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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.

Applicant's signature

Area code	Telephone number	Year	Month	Day
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

Do not write in this area

COR POE POA PR Other _____

DC NC

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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 9 [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 travel tour packages

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 11 [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 7 [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

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"Privacy Act" Personal Information Bank number RCC/AEU-435.