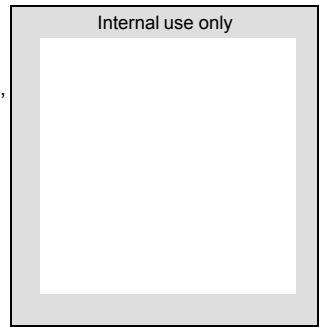




APPLICATION FOR BUSINESS TRAVEL TAX REFUND



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 most accommodation after March 31, 2007. For more information, see Pamphlet RC4117, *Tax Refund for Business Travel to Canada*.

Use this form if you are a non-resident, non-registered business/organization, or its representative, and you are claiming a refund for GST/HST you paid on:

- 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.

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*.

Your total eligible short-term accommodation purchases, before tax, must be at least **CAN\$200** to qualify for the refund.

If you do not provide the required supporting documents with this refund application, your refund will be denied.

Language of correspondence English French

Part A – Identification (please print)

Business/organization name

Mailing address

City State/Province

Postal/Zip code Country

Business/organization address (if different from mailing address above)

Part B – Arrival and departure dates

Date of arrival in Canada Year Month Day Date of departure from Canada Year Month Day

Part C – Refund details

Total purchases of eligible short-term accommodation (before taxes) on which you paid GST/HST. This amount must be at least **CAN\$200**. \$

Number of nights of eligible short-term accommodation

Total GST/HST refund claimed on eligible short-term accommodation. \$

Part D – Certification

I certify that:

- The information on this application and in any attachments is true, correct, and complete in every respect.
- The amount claimed, or any part of it, has not been previously approved for payment or paid or credited.
- This business/organization is not resident in Canada and is not registered for GST/HST.
- The business/organization address provided in Part A is the permanent business/organization address outside Canada.
- I am authorized to sign this form on behalf of the business/organization identified in Part A.
- I have attached a complete list of all the individuals (first and last name in alphabetical order by last name) who used the short-term accommodation.
- The individuals listed on the attached sheet are non-resident representatives of our business/organization.

It is a serious offence to make a false claim.

Name of authorized representative of the business or organization (please print) Position or title

Signature Year Month Day Telephone number

Internal use only 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 eligible short-term accommodation (including camping accommodation) 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 your 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, non-registered business/organization that paid GST/HST on eligible short-term accommodation or an eligible tour package that was used by your non-resident representative (such as an owner, employee, customer, or member) when they travelled to Canada on behalf of the business/organization. For information on eligibility, see Pamphlet RC4117, *Tax Refund for Business Travel to Canada*.

Filing your application

We must receive your application within one year after the last day any GST/HST on the eligible short-term accommodation or eligible tour package became payable. It will take about four weeks to process your application.

Attach the following documents to your application:

- Photocopies of your receipts (we do not accept credit or debit card slips, and we do not return your documents);
- The complete hotel folio (we do not accept summary sheets);
- A complete list of all the individuals (first and last name in alphabetical order by last name) who used the short-term accommodation. You have to certify that the individuals (such as owners, employees, customers, or members) are non-residents of Canada and are representatives of your non-resident business/organization;
- If the eligible short-term accommodation or eligible tour package was purchased under a written agreement entered into before September 25, 2006, you also have to send us that agreement or a copy of your GST/HST ruling letter, if you received one from us.

Documents must be in either English or French or you must provide a translation into English or French. You have to request permission to keep your records relating to your rebate claim(s) outside Canada.

How to recover the GST/HST paid in other situations

You may be able to get a refund, rebate, or credit for the GST/HST you paid on your purchases in other situations.

If you are a non-resident business that is registered for GST/HST, see Guide RC4027, *Doing Business in Canada – GST/HST Information for Non-Residents*.

See Booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*, if you are:

- a non-resident, non-registered tour operator;
- a non-resident sponsor or a non-registered organizer of a foreign convention; or
- a non-resident exhibitor.

If you are a non-resident who paid GST/HST on goods you exported from Canada for commercial purposes, see Guide RC4033, *General Application for GST/HST Rebates*.

Mail this refund application to: **Summerside Tax Centre
Canada Revenue Agency
Suite 104, 275 Pope Road
Summerside PE C1N 6C6
CANADA**