



Regulation 105 Waiver Application – Film Industry

Is this form for you?

Use this form if you are a non-resident, **self-employed individual or corporation** providing behind-the-scenes services in the film and television industry in Canada and want to apply for a waiver of the tax required to be deducted from the remuneration that will be paid to you.

Employees providing behind-the-scenes **employment services** in the film and television industry in Canada who want to apply for a reduction in the amount of Regulation 102 withholding tax should use the form – *Regulation 102 Waiver Application – Film Industry*.

If you will be providing services through a loan-out corporation, complete this form for the payment(s) made from the production company to the loan-out corporation, and the *Regulation 102 Waiver Application – Film Industry* for the payment(s) you will receive from the loan-out corporation.

Waivers on withholding

Non-residents of Canada who feel the withholding tax may be more than their actual tax liability to Canada may apply to have the tax waived or reduced. If we approve your application, we will authorize your payer(s) to not withhold, or to withhold at a reduced rate. The non-resident **applicant or any person properly authorized** and the respective payer(s) will receive written notice from the Canada Revenue Agency (CRA) of the result of the waiver application.

Payer withholding and reporting requirements

Regulation 105 of the *Canadian Income Tax Act* requires every person (whether resident or non-resident in Canada) who pays a non-resident person a fee, commission, or other amount for services (of a non-employment nature) rendered in Canada, to deduct and withhold 15% tax from such a payment. The non-resident person rendering services could be an individual, corporation, partnership, joint venture, limited liability company, or other.

Payers are required to remit the tax to the CRA by the 15th of the month following the month in which they paid the non-resident.

Payers who fail to withhold without written authorization from the CRA may be assessed tax, penalty, and interest.

Payers are required to complete a T4A-NR information slip (*Statement of Fees, Commissions or Other Amounts Paid to Non-Residents for Services Rendered in Canada*) for each non-resident person they pay and to provide each payee with the appropriate slip copies. Payers must file all slips together with one T4A-NR Summary form (*Summary of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada*) with the CRA. For more detailed information on preparing these forms, see our publication T4061, *Non-Resident Withholding Tax Guide*.

Please ensure that you have completed all sections of the Regulation 105 film services waiver application form before submitting it for our review.

CHECKLIST

The following is a list of documentation to be submitted with your application:

- A copy of the contract/agreement.
- A copy of the Articles of Incorporation, if the applicant is a corporation that does not have a Canadian Business Number (BN).
- If the applicant is an individual who does not already have an Individual Tax Number (ITN), you must provide a copy of documents verifying your identity, such as a passport, driver's license, work permit, or birth certificate.
- A copy of IRS Form 8832, stamped by the IRS as being accepted, is required for a Limited Liability Company (LLC) seeking a waiver based on treaty protection. Form 8832 certifies the LLC has elected to be treated as a corporation in the US for tax purposes.

Note: We are unable to process incomplete applications.

How to apply:

Complete this *Regulation 105 Waiver Application - Film Industry* and mail or fax it, along with supporting documentation, to the CRA Film Services Unit that serves the location where the services will be provided. Film Services Units are located in Montréal, Toronto and Vancouver. Their addresses and contact information are listed below.

If the applicant will provide services in more than one location or province, submit only one application for *all* of the services. We may request additional information after reviewing your application. This application may be completed and signed by a person authorized to act on behalf of the non-resident in their dealings with the CRA.

The applicable Film Services Unit should receive your application 30 days before the start of the applicant's services in Canada, or 30 days before the first payment to the applicant for those services. Applications received outside of this time frame will be reviewed, but if approved, would not apply to payments already made.

If you require additional assistance to complete this application, please contact the applicable Film Services Unit.

FILM SERVICES UNITS

For services performed in British Columbia, Alberta, Saskatchewan and Manitoba:

Vancouver Tax Services Office
Section 1227-442-30, CEW-04
9755 King George Boulevard
Surrey, BC V3T 5E1

Client Enquiries:
Tel: 604-775-7918
Fax: 604-666-9670

For Services performed in Ontario, Nunavut, the Northwest Territories and the Yukon Territory and all commercial productions:

Toronto Centre Tax Services Office
1 Front Street West
Toronto, ON M5J 2X6

Client Enquiries:
Tel: 416-954-4791 or 416-954-4792
Fax: 416-954-8528

For Services performed in Quebec, Prince Edward Island, Nova Scotia, New Brunswick, Newfoundland and Labrador:

Montréal Tax Services Office
305 Rene-Levesque Blvd. West
Montreal, QC H2Z 1A6

Client Enquiries:
Tel: 514-283-0512
Fax: 514-496-4574

<p>9. Is the applicant the employer of and payer of wages to any individual(s) providing services in Canada? This includes a loan-out corporation paying a salary to its main shareholder who is providing the services.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you answered "yes", please complete the <i>Regulation 102 Waiver Application - Film Industry</i> for each employee who wishes to apply for a waiver on the payments they will receive.</p>	<p>10. If the applicant is a corporation, please indicate its fiscal year end:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td style="padding: 2px;">Year</td> <td style="padding: 2px;">Month</td> </tr> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>	Year	Month		
Year	Month				

11. Services will be provided in what type of film or digitally recorded visual entertainment? (Check one)

Feature film
 Movie of the week
 Television series
 Commercial
 Other (Specify) _____

12. Indicate the type of services the applicant will provide in Canada.

<input type="checkbox"/> Director	<input type="checkbox"/> Assistant Director	<input type="checkbox"/> Producer	<input type="checkbox"/> Director of Photography
<input type="checkbox"/> Set Designer	<input type="checkbox"/> Artistic Director	<input type="checkbox"/> Make-up/hair stylist	<input type="checkbox"/> Costume Designer
<input type="checkbox"/> Sound Technician	<input type="checkbox"/> Lighting Technician	<input type="checkbox"/> Electrical Technician	<input type="checkbox"/> Location Manager
<input type="checkbox"/> Camera Operator	<input type="checkbox"/> Photographer	<input type="checkbox"/> Production Accountant	
<input type="checkbox"/> Other (Specify) _____			

Section II – Payer Information

13. What is the title of the Canadian production?

Note: Read questions 14 to 18, below. Should the various entities referred to not wish to release their business number (BN) to the applicant or the representative due to confidentiality concerns, the officer in the Film Services Unit (FSU) will contact the entity to obtain it.

14. Provide the following information about the **payer**. This is the entity responsible for paying the applicant; e.g., the production company. This is generally a Canadian production company but may be a foreign production company. (A payroll company, if used, would not be entered here. See question 15 below.) The payer must have a BN, under which it would remit the tax withheld.

Payer's Name	Address	Canadian Business Number (BN)	Contact Person	Telephone Number	Fax Number

15. Provide the following information about the **payroll company** (if different from the payer). The payroll company may be contracted by the production company to make payments and withhold and remit tax on its behalf. The payroll company must have a BN, under which it would remit the tax withheld.

Name	Address	Canadian Business Number (BN)	Contact Person	Telephone Number	Fax Number

16. Provide the following information about the **production company** (if different from the payer). This is generally a Canadian production company, but may be a foreign production company. The production company must have a BN as they are carrying on business in Canada and are required to file a T2 return.

Name	Address	Canadian Business Number (BN)	Contact Person	Telephone Number	Fax Number

17. Provide the following information about the production studio/locations. This may be an actual production studio as well as other locations. There may be multiple locations.

Name	Address	Canadian Business Number (BN)	Contact Person	Telephone Number	Fax Number

18. Provide the following information about the foreign parent company. (If different from the payer)

Name	Address	Canadian Business Number (BN)	Contact Person	Telephone Number	Fax Number

19. Does the applicant have a long-term service contract with the (Canadian) production company or its foreign parent (e.g. major studio)?

Yes No

If yes, explain the nature of the service contract with this production company or its foreign parent.

20. Is the applicant's contract for this project related to any previous or future contracts in Canada with this production company or major studio?

Yes No

If yes, provide the waiver applicant's relationship to the projects for which services were or are to be provided.

21. Are the payer(s) and the applicant dealing at arm's-length with one another?
(Parties are usually considered to be acting at arm's-length if they are not related to each other.)

Yes No

Section III – Current Service Information

22. Applicant's date of arrival in Canada:

Year	Month	Day

Applicant's date of departure from Canada:

Year	Month	Day

23. Will the applicant be spending five or more consecutive days outside of Canada during the period noted in #22?

Yes No

If yes, provide the following information and written confirmation from the payer or production company:

Reason for leaving Canada: _____

Dates spent outside Canada: From:

Year	Month	Day

 To:

Year	Month	Day

24. Will this contract be renewed or extended beyond its current length?

Yes (explain) No

Under what conditions would it be renewed or extended? _____

Estimated length of extension: _____

AUTHORIZING A REPRESENTATIVE

Complete this section to authorize the Canada Revenue Agency (CRA) to deal with another person (such as your payer, payroll company, agent or a production accountant) as your representative for matters **pertaining only to this waiver**.

Note: If you wish to authorize a representative to deal with the CRA for your other tax matters, please complete form T1013, *Authorizing or Cancelling a Representative* (for individuals) or RC59, *Business Consent Form*, which can also be found on our website at www.cra-arc.gc.ca under Forms and Publications.

Please print:

Name of Representative _____

Address of Representative _____

Name of Non-resident Applicant _____

Address of Non-resident Applicant _____

Non-resident applicant's signature

Year	Month	Day

Date

Telephone No.

DECLARATION BY A NON-RESIDENT WAIVER APPLICANT

Each non-resident person (individual or corporation) providing services in Canada and requesting a waiver of the withholding required on payments to be made to them, must complete and sign this section.

If you will be providing services in Canada as a partnership, only one copy of this declaration should be completed; however, all partners must be identified in supporting documentation that includes their country of residence, address, and date of birth.

For Corporations

I, _____ hereby
(print individual's legal name)
declare that _____ is a
(state legal name of corporation)
resident for tax purposes of _____
(country)

For individuals and members of a partnership

I, _____ hereby declare that
(print individual's legal name)
I am a resident for income tax purposes of _____
(country)

I certify that the information and supporting documentation provided with this application is true and correct and that I will fulfill my Canadian income tax return filing requirements. I understand that failure to fulfill these requirements may result in future waiver requests being denied.

I consent to the Canada Revenue Agency providing a copy of the waiver approval/denial letter, which includes my Tax Identification Number, to the payer(s)/payroll company noted in my application.

I undertake to provide to the Canada Revenue Agency any relative documentation as may be necessary to substantiate the information I have provided in my waiver application.

I understand that I must inform the Canada Revenue Agency immediately of any changes to the information presented in my waiver application. Failure to do so may result in my waiver request being denied and my payer authorized to withhold accordingly.

Signature

Position

Date
Year | Month | Day

