



## 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><b>9.</b> 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 <b>salary</b> to its main shareholder who is providing the services.</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p><b>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.</b></p>	<p><b>10.</b> 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 10px;">Year</td> <td style="padding: 2px 10px;">Month</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; 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: \_\_\_\_\_

25. What are the total fees the applicant will be paid for the current contract?

\$ \_\_\_\_\_

Currency \_\_\_\_\_

**(Do not include amounts paid to third parties on the applicant's behalf or amounts reimbursed by the payer(s) to the applicant.)**

26. What is the Canadian allocated portion of the total fees for the services to be provided (if this figure differs from that in no. 25)? Please provide details as to how the allocation was calculated.

\_\_\_\_\_

27. Could the applicant potentially receive additional fees or amounts related to this contract? (i.e., residuals, participations, promotional income)

Yes (specify)       No

Reason / Amount (if known): \_\_\_\_\_

Currency \_\_\_\_\_

28. When will the applicant receive the first payment for services provided in Canada?

Year	Month	Day
_ _	_	_

29. Indicate any amounts and currency to be reimbursed by the payer to the applicant or to be paid by the payer to a third party on the applicant's behalf.

<input type="checkbox"/> None	<input type="checkbox"/> Transportation	\$ _____
<input type="checkbox"/> Accommodation \$ _____	<input type="checkbox"/> Meals/Per diems	\$ _____
<input type="checkbox"/> Other (Specify) _____	and \$ _____	
Item	Amount	

30. If the applicant will be bringing any equipment into Canada that has been rented outside Canada, provide the following information (attach a separate page if needed).

Type of equipment (e.g., kit rental for hair or make-up, camera rental)	
Amount paid for the rental	\$ _____
Country of residence of the owner of the equipment	

31. Has the applicant provided, or do they intend to provide services in Canada, either as an independent individual, an employee or through a loan-out corporation, partnership or otherwise:

a) Previously during this calendar year?       Yes       No

b) In the previous three calendar years?       Yes       No

If you answered "yes" to a) or b) above, please complete section 1 of Appendix A.

32. Is there is a written agreement for the applicant to provide services in Canada later in the current calendar year or within the next three calendar years?

Yes       No

If you answered "yes", please complete section 2 of Appendix A.

**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](http://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

