



Tax Refund for Visitors to Canada

Government of Canada's official brochure and form

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www.cra.gc.ca



**Canada Revenue
Agency**

**Agence du revenu
du Canada**

Canada

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

What's new

Due to changes to the law that took effect on April 1, 2007, a goods and services tax/harmonized sales tax (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; and
- **short-term accommodation** in Canada (including camping accommodation), 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.

A refund is still available for the GST/HST paid on eligible tour packages. Use Form GST176, APPLICATION FOR VISITOR TAX REFUND, included in this pamphlet, 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 accommodation 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.

La version française de cette brochure est intitulée REMBOURSEMENT DE LA TAXE AUX VISITEURS AU CANADA.

Is this pamphlet for you?

This pamphlet is for you if any of the following situations applies:

- you are a non-resident individual who bought **eligible** goods or **eligible** short-term accommodation (including camping accommodation) while visiting Canada;
- you are a non-resident who bought **eligible** goods for **personal use** while travelling on business in Canada; or
- you are a non-resident and the sole owner of a business (that is, you and the business are the same person) who bought both **eligible** goods for personal use and **eligible** short-term accommodation while travelling on business in Canada.

This pamphlet is not for you

Due to changes to the law that took effect on April 1, 2007, a GST/HST refund is no longer available on most accommodation after March 31, 2007, including accommodation used for business travel. See "What's new" on page 1 [2] for more information.

If you are a non-resident business and you or your non-resident representative (for example, your employee) came to Canada for the business, you may have paid GST/HST on eligible short-term accommodation. If so, see Pamphlet RC4117, TAX REFUND FOR BUSINESS TRAVEL TO CANADA.

If you are a non-resident who exported goods from Canada for commercial purposes, and you paid GST/HST on these goods, see Guide RC4033, GENERAL APPLICATION FOR GST/HST REBATES.

Visitor tax refund

The following chart shows the two different taxes for which you may apply for a refund.

Goods and services tax (GST)/(TPS)	6%
Harmonized sales tax (HST)/(TVH)	14%

Note

We do not refund any provincial sales tax (PST or TVQ).

Who can apply?

You can apply for a tax refund if you meet all of the following conditions:

- you purchased eligible goods for personal use, eligible short-term accommodation, or an eligible tour package (See "What qualifies for the refund" on page 6 [5] for more information);
- you are not a resident of Canada when you apply for the refund;
- you paid GST/HST on your purchases;
- you send us the **original** receipts (we do not accept photocopies, or debit or credit card slips);
- you have proof of export for the eligible goods you purchased in Canada (There are different proof of export requirements depending on how you travel when leaving Canada. See page 14 [9] for information on proof of export.);
- each receipt for eligible goods shows a total purchase amount (before taxes) of at least **CAN\$50**;

- the total of all of your receipts for eligible goods, eligible short-term accommodation, and/or eligible tour packages (before taxes) is at least **CAN\$200**; and
- we receive your refund application within one year after the date the goods were exported or the tax on the accommodation fees or eligible tour package became payable.

Note

If the amount of your refund for accommodation has already been paid or credited to you by your supplier, you cannot file this application for that same accommodation.

What qualifies for the refund?

Eligible goods

You can claim a refund of the GST/HST paid on goods if you meet the conditions listed in the section "Who can apply?" on page 5 [4] and all of the following apply:

- you purchased the goods before April 1, 2007;
- you paid GST/HST on the goods;
- you purchased the goods for personal use primarily outside Canada; and
- you removed the goods from Canada within 60 days of delivery to you (see page 14 [9] for information on proof of export).

Eligible short-term accommodation

You can claim a refund of the GST/HST paid on short-term accommodation if you meet the conditions listed in the section "Who can apply?" on page 5 [4] and the short-term accommodation was:

- part of continuous accommodation at the same facility in Canada that started before April 1, 2007; or
- 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.

You have to send **original** accommodation receipts with each claim. Each receipt must show the number of nights of accommodation in each unit of a lodging establishment made available to you. If you entered into a written agreement before September 25, 2006, send us the agreement or a copy of a GST/HST ruling letter if you received one from us.

What qualifies as short-term accommodation

For this refund, short-term accommodation means the rental of an accommodation unit in Canada as a place of lodging for an individual who will occupy it continuously for a period of **less than one month** and that costs more than \$20 per night. For example, overnight or weeklong accommodation in a hotel, motel, resort, lodge, or bed-and-breakfast establishment would usually be considered short-term accommodation.

Note

Short-term accommodation includes camping accommodation. Camping accommodation means a campsite at a campground or recreational park in Canada that is rented continuously as a place

of lodging for periods of less than one month for the same individual. It includes water, electricity, and waste disposal services, if provided with the campsite and accessed by an outlet or hook-up at the campsite.

Short-term accommodation does not include shelter on a train, trailer, boat, or other structure that could be self-propelled (for example, cruise ship cabins, train berths, houseboats, travel trailers, and all recreational vehicles) or an accommodation unit supplied under a timeshare arrangement.

Eligible tour packages

You can claim a refund of the GST/HST paid on an eligible tour package if you meet the conditions listed on page 5 [4]. To be an eligible tour package for the refund, a package has to include eligible short-term accommodation and at least one service (for example, air transportation or a sightseeing tour) and it must be sold for an all-inclusive price.

Note

See the previous section for the definition of short-term accommodation and what it includes.

You can claim up to 50% of the amount of GST/HST you paid for the eligible tour package. The refund calculation is based on the number of nights of short-term accommodation in Canada included in the package. However, the refund is reduced if any of the nights of accommodation provided in Canada as part of the tour package are ineligible short-term accommodation.

Example

You are a non-resident and you bought an eligible tour package that includes six days and five nights in Canada. The first and last night of accommodation in the package are in a Canadian hotel and the other three nights are on a train. You paid GST of \$45 on the package.

Only the two nights of accommodation in the hotel qualify as short-term accommodation. As the three nights of accommodation on the train are not short-term accommodation, the refund is reduced. This

means that the refund equals 2/5 of 50% of the tax paid on the eligible tour package.

The refund amount is \$9.00, calculated as follows:

$$2/5 \times (\$45 \times 50\%) = \$9.00$$

Note

In many cases, tour organizers credit the tax refund in the price of your tour package. In this case, you cannot claim the tax refund. Check with your tour organizer to find out if this refund has already been credited to you.

Quick calculation method

For eligible short-term accommodation or an eligible tour package (other than a package that includes camping accommodation), you can claim \$5 per night for eligible short-term accommodation, up to a maximum of \$75.

For camping accommodation or an eligible tour package that includes camping accommodation, you can claim \$1 per night, up to the

maximum of \$75. However, if your camping accommodation was part of a tour package that **also** included food and the services of a guide at an all-inclusive price, such as an outdoor adventure package, you can claim \$5 per night, up to the maximum of \$75.

If the application is for a combination of short-term accommodation and camping accommodation, the maximum refund you can claim is \$75. This maximum also applies if the combined accommodation was part of a tour package.

Non-refundable items

There is **no** refund of the tax paid on such items as: entertainment; meals; alcohol; tobacco products; services such as dry cleaning and hairdressing; air, train, and bus tickets; car rentals; automotive fuels; rentals of travel trailers and other recreational vehicles; cruise ship cabins; train berths; timeshare arrangements; or goods that you consume or leave in Canada. This is **not** an all-inclusive list.

How to apply for your refund

Due to changes to the law that took effect on April 1, 2007, this refund is no longer available for the GST/HST paid on purchases of personal goods and most accommodation after March 31, 2007. See "What's new" on page 1 [2] for more information.

Use Form GST176, APPLICATION FOR VISITOR TAX REFUND, included in this pamphlet, to claim 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 accommodation at the same facility in Canada is before April 1, 2009.

Also use Form GST176 to claim a refund for GST/HST paid on an eligible tour package 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.

Required documents

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

Are you claiming a refund for eligible goods?

Include proof of export with your claim. We may request additional documents to substantiate your refund claim.

Note

Eligible short-term accommodation does not require proof of export to be eligible for a refund, however you have to send other documents. See "Are you claiming a refund for eligible short-term accommodation" on page 18 [10] for more information.

Individual goods with a purchase price of less than CAN\$250 (before taxes)

If you leave by airplane, cruise ship, or other mode of transportation such as ferry, train, or non-charter bus, the following forms of proof of export will be accepted:

- boarding pass;
- carrier ticket;
- export validation card; or
- a proof of export listed under "Other forms of proof of export" on page 17 [10].

If you leave by private vehicle or charter bus tour, the following forms of proof of export will be accepted:

- export validation card; or
- a proof of export listed under "Other forms of proof of export" on page 17 [later on this page].

Individual goods with a purchase price of CAN\$250 or more (before taxes)

If you leave by airplane, private vehicle, charter bus tour, or cruise ship, the following forms of proof of export will be accepted:

- receipts you had stamped by a customs officer before you left the country;
- boarding pass/carrier ticket **and** customs verification from the destination country, including a date stamp on each receipt showing the day of arrival; or
- a proof of export listed under "Other forms of proof of export" below.

If you leave by other modes of transportation such as ferry, train, or non-charter bus, the following forms of proof of export will be accepted:

- boarding pass/carrier ticket **and** customs verification from the destination country, including a date stamp on each receipt showing the day of arrival; or
- a proof of export listed under "Other forms of proof of export" below.

Other forms of proof of export

Other acceptable forms of proof of export are:

- proof of registration in your home country;
- bill of lading or proof of shipping document;
- Canadian export document;
- cargo manifest;

- foreign import document; or
- notarized affidavit.

Are you claiming a refund for eligible short-term accommodation?

Include the original accommodation receipts with each claim. Each receipt must show the number of nights of accommodation in each unit of a lodging establishment made available to you.

If you entered into a written agreement before September 25, 2006, send us the agreement or a copy of a GST/HST ruling letter, if you received one from us.

Goods shipped outside Canada

A vendor should not charge you GST/HST on goods if the **vendor ships** them **directly** outside Canada. If the vendor charged you GST/HST in error, see Guide RC4033, GENERAL APPLICATION FOR GST/HST REBATES.

How to contact us

Mail your refund application to this address:

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

It will take about four weeks to process your application.

Visitor refund enquiries

Within Canada: **1-800-668-4748**

Outside Canada: **902-432-5608**

Email address

visitors@cra-arc.gc.ca

Internet

www.cra.gc.ca/visitors

See our Web site for any changes that may have occurred since this pamphlet was printed.

Order forms

Internet: **www.cra.gc.ca/forms**

Telephone:

Toll free from Canada or the United States

1-800-959-2221

From outside Canada and the United States

613-952-3741 (we accept collect calls)