



## **GST/HST Rebates for Non-residents (Foreign Convention and Tour Incentive Program)**



January 13, 2010

The BC Wilderness Tourism Association has prepared this document to inform members, and to help identify issues and clarify questions regarding GST/HST rebates for non-residents under the Foreign Convention and Tour Incentive Program (FCTIP), and to determine eligibility. The information contained here in has been retrieved from Canada Revenue Agency websites.

Please note that the rules and policies regarding GST/HST rebates may be subject to iterative changes prior to July 1, 2010. The nuances of individual cases may also require technical interpretation by tax policy representatives in government. The following links provide further information to assist businesses with GST/HST rebate questions:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rbts/vstrs/frgncvntn/menu-eng.html>

or the FCTIP Tour Package and Short Term Accommodation information page of the Government of Canada:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rbts/vstrs/trprtr/menu-eng.html>

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## 1. Background

Revenue Canada offers a rebate for GST/HST paid on purchases of eligible tour packages by non-residents, under the Foreign Convention and Tour Incentive Program (FCTIP). The FCTIP replaces the GST/HST Visitor Rebate Program as of April 1, 2007. Under the FCTIP A rebate of up to 50% of the GST/HST paid on eligible tour packages (tour packages that include short-term accommodation and/or camping accommodation, and at least one service) is available to non-resident consumers. This rebate is also available to non-resident businesses or organizations that buy eligible tour packages for the use of non-resident employees or clients. In addition, this rebate is available to non-resident non-registered tour operators that buy, and then resell, eligible tour packages.

## 2. GST/HST rebates for non-resident individuals, businesses, and organizations

Non-residents may be able to claim a rebate for up to 50% of the tax paid on the purchase of an eligible tour package if they are:

- A non-resident individual visiting Canada; or
- A non-resident business or organization that is not registered for GST/HST and you purchase the eligible tour package for use by an employee or client (for example, if you are sending an employee to Canada on business travel or you are giving it to an employee as an incentive trip).

To qualify, non-residents must meet all of the following conditions:

- The short-term accommodation included in the eligible tour package was made available to a non-resident individual.
- The non-resident did not purchase the eligible tour package to resell in the ordinary course of a business of selling tour packages.
- The person claiming the rebate is a non-resident of Canada at the time the rebate application is filed.
- The non-resident paid a minimum of either CAN\$10 in GST or CAN\$26 in HST on the eligible tour package(s). If they paid both GST and HST on an eligible tour package and the amounts paid are less than the minimum CAN\$10 and CAN\$26, respectively, they have to get information from the supplier that the parts of the tour package that were taxed at 5% GST and 13% HST totaled at least CAN\$200.
- The non-resident sends Revenue Canada their rebate application within one year after the last day any tax to which the rebate relates became payable. Generally, the day the tax became payable is the day they paid the amount due or the date of the invoice, whichever comes first.
- The non-resident provides the necessary documents to prove they are eligible for the rebate.

## 3. GST/HST rebate for Non-resident Tour Operators

A non-resident, non-registered tour operator can claim a rebate of up to 50% of the GST/HST paid on an eligible tour package if all the conditions listed below are met:

- The tour operator bought the eligible tour package for resale in the ordinary course of its business of selling tour packages.
- The tour operator sold the eligible tour package to another non-resident and payment for the resale of this package was made at a place outside Canada where the tour operator or its agent conducts business. To determine if this condition is met, the CRA will consider where the payment is processed and deposited.
- The accommodation included in the eligible tour package was made available to a non-resident individual.

- The tour operator is a non-resident of Canada at the time the rebate claim is filed.
- The tour operator paid a minimum of either \$10 GST or \$26 HST on the eligible tour package. If the purchase price became due or was paid in 2007, these amounts were \$12 GST and \$28 HST.

If a tour operator paid both the GST and the HST on an eligible tour package and the amounts paid were less than the minimum \$10 and \$26 respectively, then the tour operator must contact the supplier to get the necessary documentation to show that the parts of the tour package that were taxed at the GST rate and the HST rate were sold for a total price of at least \$200.

- The tour operator submits the rebate claim to the CRA within one year after the last day any GST/HST included in the claim became payable. Generally, the day the tax becomes payable is the day the amount is paid or the date of the invoice, whichever comes first.
- The tour operator includes all required supporting documents with its rebate claim.

#### ***Who is a tour operator?***

Generally, a tour operator is a person who, in the ordinary course of business, packages tours that are ultimately sold to, or are for the use of, either a group of travellers or an individual traveller. An outfitter or an owner of a lodge, hotel, or motel may be a tour operator if the person packages tours for sale in the ordinary course of a business.

Travel agents, when they sell tour packages on behalf of a tour operator, are not tour operators for this rebate. A person who sells packages that include a convention facility or related convention supplies is also not a tour operator for this rebate.

#### **4. Required documents**

The following documents must be submitted with the rebate claim:

- The original invoice(s) or receipt(s) showing the amount of GST/HST paid on the eligible tour package(s); and
- The itinerary or detailed description for the eligible tour package(s).

The documents must indicate and/demonstrate that the packages are eligible tour packages that were sold to the non-residents for an all-inclusive price and that the packages included short-term and/or camping accommodation in Canada and at least one service. In addition, the documents must specify the number of nights of short-term and/or camping accommodation in Canada included in the packages. Rebate applications that do not provide all of the supporting documents will be denied. Documents must be in either English or French, or you must provide a translation into English or French.

The following additional documents must be kept in the tour operator's records and made available if Revenue Canada asks for them:

- a list of names and addresses of the non-residents who purchased the tour packages;
- a list of the names and addresses of the non-resident individuals who stayed in the accommodation;
- the name(s) of the agent(s) through whom you sold the tour packages (if applicable); and
- copies of the original invoices issued to your clients.

Revenue Canada may accept other types of documents if those other documents allow them to confirm whether the eligibility requirements are met.



## 5. How to claim the rebate

Non-residents can receive a rebate for eligible tour packages by:

- Filing a rebate claim with the CRA; or
- Being paid or credited the rebate amount by a registrant supplier, such as a Canadian tour operator, at the point of sale if certain conditions are met.

## 6. Tax rebate credited or paid by Canadian suppliers

Canadian suppliers who are GST/HST registrants have the option of directly paying or crediting the rebate amount to the non-resident (e.g. point of sale rebates) as long as they would be eligible for a rebate if they had paid the GST/HST and filed a claim with Revenue Canada (see Eligibility) and one of the following applies:

- Payment for the eligible tour package must be made at a place outside Canada where the registrant or its agent conducts business; or
- A deposit of at least 20% of the total price for the eligible tour package is paid by the non-resident. The deposit must be paid at least 14 days before the first day that any short-term or camping accommodation included in the package is made available to the non-resident individual. The deposit must be paid by credit, debit or charge card, cheque, bank draft, or other bill of exchange, drawn on an account from a financial institution outside Canada.

The rebate amount a supplier can pay or credit a non-resident for an eligible tour package is the amount that they could have claimed if they had paid the GST/HST to the supplier and applied to Revenue Canada using the general calculation method. This amount is generally equal to 50% of the GST/HST paid on the package. However, the rebate is reduced if any of the nights of accommodation provided in Canada as part of the tour package are ineligible accommodation. The Canadian supplier must use the general calculation method to pay or credit the rebate amount. Calculation examples can be found in the appendix.

### Note:

The Canadian supplier can choose whether to pay or credit the rebate amount. Before giving a payment or a credit equal to the rebate amount, the Canadian supplier may ask the non-resident to certify that they qualify for a rebate. If the supplier pays or credits a non-resident with the rebate amount, the non-resident cannot apply to Revenue Canada for a rebate of that amount.

Guidelines for how to pay or credit a rebate amount for eligible tour packages can be found in the appendix.

### ***Documentary evidence***

A registrant supplier that pays or credits the rebate amount to a non-resident has to keep documentary evidence that the person is a non-resident of Canada. Example of documentary evidence can be found in the appendix.

**7. Relevant forms and publications**

- [Booklet RC4160, Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases](#)
- [Form GST106, Schedule 2 – Information on Claims Paid or Credited for Foreign Conventions and Tour Packages](#)
- [Form GST115, GST/HST Rebate Application for Tour Packages](#)
- [GST/HST Info Sheets - Foreign Convention and Tour Incentive Program \(GI-026 to GI-033, GI-044, and GI-046\)](#)

## Appendix A - Definitions for GST/HST Rebates under the FCTIP

### Tour package

A tour package must be an eligible tour package to qualify for the rebate for tour packages, or short-term accommodation for resale as part of a tour package. An eligible tour package must include either short-term and/or camping accommodation in Canada and at least one service. Examples of services would be transportation services or guide or interpreter services. In addition, the package must be sold for an all-inclusive price. Packages that include a convention facility or related convention supplies are not eligible tour packages for purposes of these GST/HST rebates.

### Short-term accommodation

A short-term accommodation means, for this refund, accommodation provided for continuous occupancy by an individual for less than one month and that costs more than \$20 per night. It includes:

- hotels and motels;
- resorts and lodges;
- camping accommodation;
- bed-and-breakfast establishments; and
- tents and similar structures provided as part of a tour package that includes food and the services of a guide for an all inclusive price. An example of this type of package would be an outdoor adventure tour package.

Short-term accommodation does not include the following:

- cruise-ship cabins and train berths;
- houseboats;
- rentals of travel trailers and all recreational vehicles;
- a residential complex or unit when it is supplied under a timeshare arrangement; and
- accommodation included in the non-taxable part of a tour package.

### Service

A service means anything other than property, money, and anything that is provided to an employer by an employee in the course of employment. Some examples of services include:

- guide or interpreter services;
- transportation services;
- sightseeing excursions; and
- ski lessons.

The following do not qualify as services as they are property:

- short-term (including camping) accommodation;
- meals;
- a right to enter or attend an event, such as tickets to a show or a hockey game;
- car rentals;
- ski rentals;
- ski lift tickets;
- golf green fees; and
- park passes.

Note



Property means any type of property and includes goods and a right or interest of any kind but does not include money.

### **Travel service providers**

Travel service providers include travel agents, hotels, air carriers, tour operators, and cruise operators. If you buy travel services or tour packages in the course of your business to resell, we consider you to be a travel service provider.

### **What is an all-inclusive price?**

Generally, an all-inclusive price means a single price for all property and services sold together in a package. However, in the tourism industry, sometimes prices for certain property or services are listed on an invoice for information purposes. We would accept that such packages are sold for an all-inclusive price.

### **Registrant Supplier**

“Registrant” means a person who is registered, or is required to be registered, for GST/HST purposes.

Canadian suppliers who can pay or credit the amount of the rebate include travel service providers such as hotel, motel, and resort owners, travel agents, wholesalers, and tour operators who sell tour packages containing short-term accommodation in Canada.

## **Examples of eligible tour packages and non-eligible packages**

The following are examples of packages that **are** eligible tour packages for this rebate.

### **Example 1**

A package consists of round-trip air transportation, hotel accommodation in Canada, guided sightseeing tours, and meals sold for an all-inclusive price. This package is an eligible tour package for this rebate because it is a tour package and it includes both short-term accommodation in Canada and a service (both the air transportation and the sightseeing tours are services) sold for an all-inclusive price.

### **Example 2**

A package consists of accommodation at a bed and breakfast in Canada, bus transportation to and from an outlet shopping centre in a neighbouring city, and attendance at a festival sold for an all-inclusive price. This package is an eligible tour package for this rebate because it is a tour package and it includes short-term accommodation in Canada and a service (intercity bus transportation) sold for an all-inclusive price.

### **Example 3**

A purchaser asks that an advertised package be altered to add theatre tickets and a car rental. The advertised package consisted of hotel accommodation in Canada and round-trip air transportation. The altered package is sold for an all-inclusive price. The altered package is an eligible tour package for this rebate as it is a tour package and it includes short-term accommodation in Canada and a service (air transportation) and it is sold for an all-inclusive price. The theatre tickets and car rental are not services and are considered property.



**Example 4**

A tour operator offers customized packages to purchasers. The tour operator offers short-term accommodation in Canada, meals, air transportation, and admission ticket options. Purchasers build their own package by choosing one of each option. The package is sold for an all-inclusive price. This package is an eligible tour package for this rebate because it is a tour package and it includes short-term accommodation in Canada and a service (air transportation) for an all-inclusive price.

The following are examples of packages that **are not** eligible tour packages for this rebate.

**Example 1**

A package consists of camping accommodation in Canada, meals, and admission to a heritage site sold for an all-inclusive price. This package is not an eligible tour package for this rebate. Although the package includes camping accommodation in Canada, it does not include a service (meals and admission are both property).

**Example 2**

A hotel in Canada provides short-term accommodation and a shuttle to and from a nearby casino. The shuttle is included in the room price. This is not an eligible tour package for this rebate because the shuttle is part of the accommodation. Therefore, this is accommodation only, not a tour package.

**Example 3**

A stay at an all-inclusive resort in Canada is sold. Accommodation at the resort, meals at the resort, access to the resort swimming pool, access to the resort tennis court, and a spa service at the resort spa are part of the price. This package is not an eligible tour package for this rebate because, in the case of an all-inclusive resort, items such as the meals, complimentary access to the resort swimming pool and tennis court, and a complimentary spa service at the resort spa are amenities that are part of the accommodation. Therefore, this is a supply of accommodation only, not a tour package.

## Appendix B - Guidelines for registrant suppliers crediting rebates directly

A registrant supplier that pays or credits the amount of the GST/HST rebate under the new FCTIP to a qualifying non-resident for an eligible tour package will be able to deduct this amount in determining its net tax for the reporting period in which the amount was paid or credited.

### How to pay or credit a rebate amount for eligible tour packages

The rules listed below apply when registrant suppliers pay or credit a rebate amount.

- They charge the amount of applicable GST/HST on the eligible tour package.
- They indicate the full amount of the GST/HST payable and the rebate amount paid or credited on their invoices.
- They account for the full amount of the GST/HST charged on line 103 of their GST/HST return for the reporting period in which they charged the tax.
- They may claim a deduction equal to the rebate amount paid or credited on line 107 of their GST/HST return that is filed within one year after the day the tax became payable or the day the rebate was paid or credited, whichever is later.
- They file form GST106, Schedule 2 – Information on Claims Paid or Credited for Foreign Conventions and Tour Packages, by the due date of the GST/HST return in which they claimed the deduction for the rebate amount paid or credited.

By following this process, the registrant decreases the amount of net tax reported on line 109 of its GST/HST return.

The registrant must ensure that all of the conditions were met before paying or crediting the rebate and taking the deduction.

### Example

An operator sells 10 non resident hunting tour packages in the month of September at a price of \$6000.00 each plus applicable tax. The operator also applies Tour Incentive Program rebate credit directly to invoice/receipt for each of these tour packages. Therefore the total HST charge for the 10 trips was \$7200 on total sales of \$60,000.00. The rebate credits of 50% totaled \$3600.00. Using this information the operator would fill out form **GST 106E** as follows;

Section A - All applicable information is filled out in Section A

Section B - is left blank

Section C - You enter 10 for ten trips in column E

You enter \$60,000.00 in column F for total non resident tour package sales.

In column H you enter \$4200 as the total amount of rebates you credited. **This figure is then carried over to line 107 on your GST/HST remittance form**

Section D is filled if it is due to late filing

Section E is filled in for certification

## Appendix C – Guidelines for non-residents claiming the rebate

Use [Form GST115, GST/HST Rebate Application for Tour Packages](#), to claim your rebate. Enter the total amount of your rebate claim in Part C - Rebate claim. Complete Form GST115, and mail it to the address below:

Summerside Tax Centre

Revenue Canada Agency

275 Pope Road

Summerside PE C1N 6C6

Canada

You can choose one of the following methods to calculate your rebate claim:

- [general calculation method](#); or
- [quick calculation method](#).

### Note

Depending on your situation, the result of one of these calculations may be higher than the other. You may want to do both calculations to find out what your rebate would be using each method. You can claim the higher amount. However, you must use the same calculation method for all eligible [tour packages](#) included in a single rebate claim.

You must attach **original** invoices or receipts showing the [GST/HST](#) paid and the itineraries or detailed descriptions provided by the tour operators for the tour packages. The documents must be in either English or French, or must provide a translation into English or French.

Enter the date of arrival in, and the date of departure from, Canada. If the application covers more than one visit, enter the earliest arrival date and the latest departure date. You must also attach a list of the various arrival and departure dates. Enter the total number of nights of [short-term and/or camping accommodation](#) included in the eligible tour package.

The rebate for a tour package that includes short-term accommodation and/or camping accommodation is equal to **half** of the actual tax paid on the whole package. However, if the total number of eligible nights of the short-term accommodation provided in Canada is less than the total number of nights in the tour package that are in Canada, you have to adjust the rebate.

### Example

A tour package consists of a six-day/five-night package in Canada, with the first and last night of accommodation in a Canadian hotel and three nights on a train. Only the two nights of accommodation in the hotel are eligible for a tax rebate. The three nights of accommodation on the train are not considered to be short-term accommodation, and therefore are not eligible for the rebate. The rebate equals **2/5** of the **50%** of the tax paid on the tour package.

If you enter into an agreement with someone else to complete and file your rebate application for you, visit [Is someone else completing and filing your rebate application for you?](#)

### Quick calculation formula

For an eligible [tour package](#) that includes [short-term accommodation](#) other than [camping accommodation](#), you can claim a flat rate of **CAN\$5** per night of short term accommodation using the quick calculation method.

If the eligible tour package includes camping accommodation, you can claim a flat rate of **CAN\$1** per night of camping accommodation. However, do not use the flat rate of **CAN\$1** for camping accommodation that is part of an eligible tour package that also includes food and the services of a guide (for example, an outdoor adventure tour package). Instead, use the flat rate of **CAN\$5**.

### Note

If you are an individual consumer (that is, you made the purchase for your own personal use and enjoyment or that of another individual) that purchased more than one eligible tour package from the same person and those eligible tour packages include short term accommodation in Canada on the same nights, you can only claim a rebate for one of those tour packages if you use the quick calculation method.

### Maximum claim using the quick calculation method

For each rebate claim:

- a [non-resident](#) individual can receive a maximum rebate of **CAN\$75** for all eligible tour packages; and
- a non-resident business can receive a maximum rebate of **CAN\$75** for each individual to whom the short-term accommodation in all eligible tour packages was made available.

### General calculation method

Using this method, the rebate for an eligible tour package is generally equal to **50%** of the tax paid on the package. However, the rebate is reduced if any of the nights of accommodation provided in Canada as part of the tour package are ineligible accommodation. The reduced rebate amount is calculated as follows:

$(A \div B) \times 50\%$  [GST/HST](#) paid

Where:

**A** is the number of nights of short term accommodation in Canada included in the tour package, and

**B** is the total number of nights in Canada included in the tour package.

## **Appendix D - Example Invoice/Receipt**

The following information must be noted and filled out on a receipt/invoice (or supporting documentation) in order for the Canadian registrant supplier to credit or pay the GST/HST, or for the non-resident to submit a successful claim for a GST/HST rebate.

### Contact Information

You must have your full corporate name on the receipt/invoice and you should also include your GST registration number. You should also include your website address in the address field. The full name and contact address of the client should be included on the invoice.

### Dates

Dates of arrival and departure must be included on the receipt. Please note that this is not necessarily the date of arrival in Canada but the start and end date of when the package you are responsible for occurs. That which is being claimed.

### Tour Package Details

You must provide a detailed description of the package including the number of nights accommodation included in the package, meals etc. and you must include at least one eligible service. Air/ground transportation to your lodge and guiding services are eligible services. You should include where you pick up your guest and how they get to your lodge, camp or tour departure place. You must state that it is an “All Inclusive” package and you must state the all inclusive price as well.

### Financials

Apart from including the “All Inclusive” price of your tour package, you must show the total HST on a separate line on the receipt at the full rate of 12%. You then should show a subtotal before the rebate is applied. You must note and show the GST/HST rebate credit on a separate line. You are to show in what funds the receipt/invoice is made out and you must clearly state on the receipt/invoice that the total amount is paid in full. Ensure you retain a copy of the receipt for your records.



## Invoice

### The Wilderness Tour Company

PO Box 423 Cumberland  
BC, Canada, V0R 1S0  
Ph. 250-336-2862 Fax. 250-336-2861

INVOICE #  
DATE: FEBRUARY 7, 2011

GST reg # 1234567

**SOLD** Mr. John Doe  
**TO** 3909 Witmer Road.  
Niagara Falls, NY USA  
14305.

| TRIP START DATE | TRIP END DATE   | METHOD OF PAYMENT |
|-----------------|-----------------|-------------------|
| August 5, 2007  | August 11, 2007 | Cheque            |

| QTY | ITEM # | DESCRIPTION  | UNIT PRICE | DISCOUNT | LINE TOTAL |
|-----|--------|--|------------|----------|------------|
| 1   | 1      | All inclusive fishing package including air/ground transportation from Smithers, BC Airport to lodge at "Fish Lakes, BC", 6 nights accommodations, meals and guide services for 6 days | \$6000.00  |          | \$6000.00  |

TOTAL DISCOUNT

This receipt is in Canadian Funds

**GST/HST Tour Incentive Program 50% HST  
Rebate**

|               |                  |
|---------------|------------------|
| TOTAL SALES   | \$6000.00        |
| HST           | \$720.00         |
| SUB-TOTAL     | \$6720.00        |
| REBATE CREDIT | -\$360.00        |
| <b>TOTAL</b>  | <b>\$6360.00</b> |

**PAID IN FULL**  
Thank you for your business!

**Appendix E – Proof of non-residence in Canada**

The following examples of written documentation, to be kept on file, will generally be considered satisfactory to the Minister of National Revenue as certification that the person to whom the sale is made is not resident in Canada.

**(a) In the case of a non-resident consumer:**

Name of individual: \_\_\_\_\_

Street address: \_\_\_\_\_

I certify that I am not resident in Canada for purposes of the *Excise Tax Act*.

Signature of individual \_\_\_\_\_

Date (YYYY-MM-DD) \_\_\_\_\_

**(b) In the case of a non-resident person, other than a consumer:**

Name of person: \_\_\_\_\_

Name of authorized representative: \_\_\_\_\_

Title: \_\_\_\_\_

Street address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I certify that the above-mentioned person is not resident in Canada for purposes of the *Excise Tax Act*. I have personal knowledge of such matters and I am authorized to act on the person's behalf.

Signature of authorized representative \_\_\_\_\_

Date (YYYY-MM-DD) \_\_\_\_\_





## Appendix F – Non-residents (other than tour operator) confirming eligibility for a rebate for eligible tour packages

The following is an example of a form that could be used to help determine if a non-resident (other than a tour operator) would qualify for a rebate for an eligible tour package. The CRA will determine at the time of audit whether a registrant supplier could have paid or credited a rebate amount to a non-resident and claimed a deduction from its net tax.

Name of registrant supplier: \_\_\_\_\_

Street address: \_\_\_\_\_

\_\_\_\_\_

Date of tour package: from \_\_\_\_\_ to \_\_\_\_\_

YYYY-MM-DD YYYY-MM-DD

Name of person: \_\_\_\_\_

Street address: \_\_\_\_\_

\_\_\_\_\_

If applicable:

Name of authorized representative: \_\_\_\_\_

Title: \_\_\_\_\_

We confirm that we would be entitled to claim a rebate for the eligible tour package under subsection 252.1(2) of the *Excise Tax Act* if we had paid the GST/HST and filed a rebate claim with the CRA. We agree to pay any GST/HST for any tour package purchased found not to be eligible for a rebate. We certify that we have met all of the following conditions:

- We are not resident in Canada.
- We purchased the eligible tour package otherwise than for resale in the ordinary course of a business.
- The accommodation included in the tour package was made available to a non-resident individual.

Signature of individual or authorized representative of the business

\_\_\_\_\_

Date (YYYY-MM-DD) \_\_\_\_\_

**Appendix G – Non-resident non-registered tour operator confirming eligibility for a rebate for eligible tour packages**

The following is an example of a form that could be used to help determine if a non-resident non-registered tour operator would qualify for the rebate. The CRA will determine at the time of audit whether a registrant supplier could have paid or credited a rebate amount to a non-resident and claimed a deduction from its net tax.

Name of registrant supplier: \_\_\_\_\_

Street address: \_\_\_\_\_

\_\_\_\_\_

Date of tour package: from \_\_\_\_\_ to \_\_\_\_\_

YYYY-MM-DD YYYY-MM-DD

Name of person: \_\_\_\_\_

Name of authorized representative: \_\_\_\_\_

Title: \_\_\_\_\_

Street address: \_\_\_\_\_

\_\_\_\_\_

We confirm that we would be entitled to claim a rebate for the eligible tour package under subsection 252.1(3) of the *Excise Tax Act* if we had paid the GST/HST and filed a rebate claim with the CRA. We agree to pay any GST/HST for any tour package purchased found not to be eligible for a rebate. We certify that we have met all of the following conditions:

- We are not resident in Canada.
- We are not registered for GST/HST purposes.
- We purchased the eligible tour package for resale in the ordinary course of our business of selling tour packages.
- We sold the eligible tour package to a non-resident.
- Payment for the resale of the tour package was made outside Canada at a place where we (or our agent) was conducting business.
- The accommodation included in the tour package was made available to a non-resident individual.

Signature of authorized representative \_\_\_\_\_

Date (YYYY-MM-DD) \_\_\_\_\_