

Tax Refund for Visitors to Canada

**Government of Canada's
official brochure and form**

Includes information on:

- proof of export
- stamping of your receipts

No processing fee

This pamphlet is for you

Read this pamphlet if any of the following situations apply to you:

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

This pamphlet is not for you

If you are a non-resident business and you or your non-resident representative (for example, your employee) came to Canada on behalf of the business, you may have paid GST/HST on short-term accommodation. If so, see our pamphlet called *Tax Refund for Business Travel to Canada*.

If you are a non-resident who exported goods from Canada for commercial purposes, and you paid goods and services tax/harmonized sales tax (GST/HST) on these goods, see our guide called *General Application for GST/HST Rebates*.

Note

See the last page of this pamphlet for instructions on how to order our guides, forms, and pamphlets.

La version française de cette brochure est intitulée *Remboursement de la taxe aux visiteurs au Canada*.

Visitor tax refund

The following chart shows the two different taxes for which you can claim a refund, and their rates.

Goods and services tax (GST)/(TPS)	7%
Harmonized sales tax (HST)/(TVH)	15%

Note

We do not refund any provincial sales tax (PST) paid on goods or short-term accommodation.

Do you qualify for a tax refund?

You qualify for a tax refund if you meet the following conditions:

- you are not a resident of Canada at the time you apply for a refund;
- you purchased eligible goods for personal use, eligible short-term accommodation, or both;
- you paid GST/HST on these purchases;
- you have 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 6 for information on proof of export and stamping of your receipts);
- for eligible goods, each receipt shows a minimum purchase amount (before taxes) of **CAN\$50**;
- for eligible goods and short-term accommodation, your total purchase amount (before taxes) is at least **CAN\$200**; and
- we receive your refund application within one year after the date the eligible goods were exported or the tax on the accommodation fees became payable.

What qualifies for the refund?

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; or timeshare arrangements. This is not an all-inclusive list.

In addition, any goods that you consume or leave in Canada do not qualify for this refund.

Eligible goods

You can claim a refund of the GST/HST paid on **most** goods you take home with you. Goods generally qualify for a refund if you meet the following conditions:

- you paid GST/HST on the goods;
- you bought the goods to use primarily outside Canada; and
- you removed the goods from Canada within 60 days of delivery to you (see page 6 for information on proof of export and stamping of your receipts).

Eligible short-term accommodation

You can also claim a refund of the GST/HST paid on short-term accommodation if the following conditions are met:

- each accommodation unit was provided to you for less than one month of continuous occupancy; and
- each receipt shows the number of nights of short-term accommodation in each unit of a lodging establishment made available to you.

The tax paid on camping accommodation and any charges for hook-ups, qualifies for a refund of GST/HST.

Travel tour packages

Travel tour packages usually combine short-term accommodation and other services (for example, meals, transportation, sightseeing tours, and recreational fees) for an all-inclusive price.

If your tour package includes short-term accommodation, you can usually claim **one half** of the full amount of GST/HST you paid for your tour package.

However, if the tour package does not include eligible short-term accommodation in Canada for **every** night that you are to be in Canada as part of the package, you have to adjust the refund. For example, if only two nights of eligible accommodation are provided in a six day/five nights in Canada tour package, the refund would be 2/5 of the one half of the tax paid.

Enter this amount in the accommodation box on the application.

Note

In many cases, your tour organizer has already credited 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 option

Whether you apply for a refund of the tax paid on short-term accommodation only, or on a tour package that includes accommodation, you can claim a flat rate of \$5 per room per night, up to a maximum of \$75. **Include the original accommodation receipts with each claim.**

Also use this option to calculate the GST/HST paid on camping accommodation by claiming a flat rate of \$1 for each night the campsite was made available to you, up to the maximum of \$75.

Note

If your camping accommodation was part of a tour package that included food and the services of a guide at an all-inclusive price, such as an outdoor adventure package, use the quick calculation rate of \$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 accommodation refund you can claim is \$75. This maximum also applies if the combined accommodation was part of a tour package.

How to get your refund

The Government of Canada offers two ways to get your refund with no processing fee:

- Complete and send the form included in this brochure to the address shown on the back of the form (see the next section for information on documents you have to send with your application).
- Visit one of the participating duty-free shops at land border crossings to get a cash refund for eligible claims that do not exceed CAN\$500. See page 10 for the list of participating duty-free shops.

Note

A number of private companies may offer to submit the refund application on your behalf. These companies act as your agent and may charge you a fee for their services. **These companies are not associated with the Government of Canada or the Canada Customs and Revenue Agency.**

Proof of export and stamping of your receipts

Proof of export is required if you wish to claim a refund of the tax paid on eligible goods. What is considered proof of export can vary depending on the mode of transportation used to leave Canada, how the goods are exported, and the departure point.

Note

We may request additional documents to substantiate your refund claim.

If you leave by plane

Canadian customs officials stamp receipts for proof of export at these nine Canadian international airports: Vancouver, Edmonton, Calgary, Winnipeg, Pearson (Toronto), Ottawa, Montréal-Mirabel, Montréal-Dorval, and Halifax.

If you leave Canada from any of these airports, go to the information counter at the Canada Customs office **prior** to check-in with your airline. Follow the Canada Customs signs, or signs that read “Tax Refund for Visitors to Canada.”

Your eligible goods and original receipts must be available for inspection. A Canadian customs official will stamp the original receipts. **Airport duty-free shops do not provide this service.**

Note

Allow extra time at the airport to have your receipts stamped for proof of export, as other passengers also request this service. You should arrive at the airport earlier than recommended by your airline to be at your boarding gate on time.

If your first departure flight does not leave from one of the nine international airports, attach your boarding pass to your claim.

If you leave by private vehicle or charter bus tour

Have your receipts for eligible goods stamped by staff at participating land-border duty-free shops, or by Canadian customs officials as you leave Canada.

In addition to original receipts, which must be stamped, you may be asked to show:

- proof that you are a non-resident of Canada, such as photo identification;
- the goods that go with the original receipts; and
- proof that you are leaving Canada, such as a charter bus tour ticket or vehicle licence plate number.

If you leave by cruise ship

Canadian customs officials are available at the following cruise ship terminals to stamp your original receipts as proof of export:

- Pier 21 in Halifax, Nova Scotia; and
- Pugsley Terminal in Saint John, New Brunswick.

When leaving Canada from either of these cruise ship terminals, your eligible goods and their original receipts must be available for inspection. A Canadian customs official will stamp the original receipts.

If your cruise ship leaves from another terminal, send your application, original boarding pass or carrier ticket, and original receipts to the address on the back of the application form.

If you leave by other modes of transportation such as ferry, train, or non-charter bus

Send your application, together with your original boarding pass or carrier ticket and original receipts to the address on the back of the application form.

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 our guide *General Application for GST/HST Rebates*.

If you personally shipped your eligible goods outside Canada, you likely paid tax on these goods. Follow one of these procedures to get your visitor tax refund:

- At a **participating land-border duty-free shop**, show the staff your shipping and other export documents, original receipts, and photo identification.
- If you do not go to a participating land-border duty-free shop, mail us your refund claim, shipping and related export documents, and the original receipts.

Additional information

Canadian customs officials will not determine which of your goods are eligible for the visitor tax refund. Do not give them your short-term accommodation or tour package receipts since they do not have to be stamped.

To find out more about other Canadian customs services before you leave Canada, call the Automated Customs Information Service at **1-800-461-9999**.

Note

Most Canadian highway land-border customs offices provide the receipt stamping service, but they do not issue cash refunds. Staff at participating land-border **duty-free shops** will only stamp receipts for goods that qualify for the tax refund. They can stamp your receipts even if you choose not to use their cash refund service.

If you have not purchased enough eligible goods and short-term accommodation to meet the \$200 minimum requirement, you can ask to have your receipts for goods stamped so that you can use them on a future claim, as long as you make the claim within one year after the date the goods were exported or the tax on the accommodation fees became payable.

Participating duty-free shops

These shops are located at most Canada-United States highway land-border crossings.

New Brunswick

Woodstock Duty Free Shop Inc.

1412 Route 95
Belleville, New Brunswick
(506) 328-8888

Quebec

Boutique hors taxes de la Beauce Inc./ Beauce Duty Free

1000 Route 173
St-Théophile-de-Beauce, Quebec
(418) 597-3679

IGL hors taxes/Duty Free

Junction of Highway 15 and Interstate 87
St-Bernard-de-Lacolle, Quebec
(450) 246-2000

Boutique hors taxes de Lacolle

303 Route 221
Lacolle, Quebec
(450) 246-2339

Boutique hors taxes de Highwater Inc.

3 Route 243
Mansonville, Quebec
(450) 292-4566

Boutique hors taxes de Philipsburg Inc.

3 Route 133
Philipsburg, Quebec
(450) 248-4331

Boutique hors taxes de l'Est Inc.

Junction of Highway 55 and Interstate 91
Stanstead, Quebec
(819) 876-5000

Boutique hors taxes Richelieu Inc.

148 Route 223
Notre-Dame-du-Mont-Carmel
Lacolle, Quebec
(450) 246-2227

Boutique hors taxes Stanhope Inc.

985 Route 147
Stanhope, Quebec
(819) 849-9664

Ontario

Peace Bridge Duty Free Shop Inc.

Peace Bridge Plaza
Fort Erie, Ontario
(905) 871-5400

Fort Duty Free

401 Mowat Avenue
Fort Frances, Ontario
(807) 274-7151

Thousand Islands Tax/Duty Free Store Ltd.

Hill Island
Lansdowne, Ontario
(613) 659-2133

Johnstown Duty Free Shop Inc.

Junction of Highway 16 and Highway 401
Ogdensburg/Prescott International Bridge
Prescott, Ontario
(613) 925-1024

Peninsula Duty Free Shops Ltd.

Queenston-Lewiston Bridge
Highway 405
Queenston, Ontario
(905) 262-5363

Niagara Duty Free Shops Inc.

5726 Falls Avenue
Rainbow Bridge
Niagara Falls, Ontario
(905) 374-3700

Rainy River Duty Free Shop

402 Atwood Avenue
Rainy River, Ontario
(807) 852-3886

Bluewater Bridge Duty Free Shop Inc.

End of Highway 402 West
Sarnia, Ontario
(519) 332-4680

Sault Ste. Marie Duty Free Shop

127 Huron Street
International Bridge Plaza
Sault Ste. Marie, Ontario
(705) 759-6333

**The Windsor-Detroit Tunnel
Duty Free Shop Inc.**

465 Goyeau Street
Windsor, Ontario
(519) 252-2713

Ambassador Duty Free Store

707 Patricia Street
Windsor, Ontario
(519) 977-9100

Manitoba**Emerson Duty Free Shop**

Junction of Interstate 29 and Highway 75
Emerson, Manitoba
(204) 373-2600

Peace Garden Duty Free Shop

Highway 10
Boissevain, Manitoba
(204) 534-3733

Kitt's Duty Free Shop Inc.

Highway 12
Sprague, Manitoba
(204) 437-2107

Saskatchewan

North Portal Duty Free Shop

Route 39 Border Crossing
North Portal, Saskatchewan
(306) 927-2995

British Columbia

Aldergrove Duty Free Shop

111-264th Street Diversion
Aldergrove, British Columbia
(604) 856-8867

Huntingdon Duty Free Shop

45 Douglas Street
Abbotsford, British Columbia
1-888-852-7565

Kingsgate Duty Free Shop Inc.

6982 Highway 95 South
Kingsgate, British Columbia
(250) 424-5255

Osoyoos Duty Free Shop

500 Highway 97 South
Osoyoos, British Columbia
(250) 495-7288

West Coast Duty Free Store

111-176th Street
Surrey, British Columbia
(604) 538-3222

How to contact us

Mail your refund application to this address:

Visitor Rebate Program
Summerside Tax Centre
Canada Customs and Revenue Agency
Suite 104, 275 Pope Road
Summerside PE C1N 6C6
CANADA

It will take about four to six weeks to process your application.

Visitor refund enquiries

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

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

Email address

visitors@ccra-adrc.gc.ca

Internet

www.ccra.gc.ca/visitors

See our Web site for any changes that may have occurred since the printing of this pamphlet.

Order forms

Internet: www.ccra.gc.ca/forms

Telephone:

Toll free from Canada and the United States
1-800-959-2221

From outside Canada and the United States
(613) 952-3741 (we accept collect calls)

No Processing Fee

Think recycling!



Printed in Canada