

**PART XIII TAX RETURN – TAX ON INCOME FROM CANADA OF APPROVED NON-RESIDENT INSURERS**

**Do not use this area**

- For use by a non-resident corporation approved under the *Insurance Companies Act* to carry on business in Canada, when calculating the non-resident tax payable under Part XIII in accordance with Part VIII of the *Income Tax Regulations*.
- Submit one completed copy of this return, together with payment of the balance of tax, within the six-month period immediately following the end of the year, to:  
International Tax Services Office  
2204 Walkley Road  
Ottawa ON K1A 1A8  
Attention: Corporation Services
- For information on non-resident income tax, refer to Part XIII of the *Income Tax Act*, Part VIII of the *Income Tax Regulations*, Information Circulars 75-6, 76-12, and 77-16, and Interpretation Bulletins IT-119, IT-155, IT-303, IT-360, IT-361, IT-393, IT-465, and IT-468.

Name of company (print)						Business Number													
Address of head office						Postal code													
Mailing address of company						Postal code													
Taxation year of company		Year		Month		Day		to		Year		Month		Day		Jurisdiction where company incorporated			
Name of chief agent in Canada																			
Address of chief agent												Area Code		Telephone Number			Fax Number		
Name and address of person to contact for more information																			

- A non-resident tax of 25% applies to various amounts paid or credited, including management fees, interest, annuities, estate and trust income, rents, royalties and similar payments, and dividends including patronage dividends.
- When an obligation issued by a person resident in Canada is assigned or otherwise transferred by a non-resident to a person resident in Canada between interest-payable dates, please note the following: if accrued interest on the obligation is not otherwise exempt from Part XIII withholding tax, such interest is considered paid to the non-resident and is subject to withholding tax in accordance with the provisions of subsection 214(6).
- Express all amounts in Canadian currency. Use the middle market rate on the date of payment as the rate of exchange for the conversion.
- Attach, to this return, proof of any non-resident tax deducted that is being claimed below.
- Unless otherwise stated, parts, subsections, paragraphs, and clauses referred to on this return are from the *Income Tax Act*.

**Calculation of Part XIII tax payable**

Total non-resident tax payable (from page 2) .....	_____
<b>Deduct</b> – Non-resident tax deducted at source from above income (submit NR4 slips or similar proof of deductions) . . .	_____
Payment on filing _____	Balance _____
Balance unpaid <input type="checkbox"/>	Refund <input type="checkbox"/>

- Make cheque or money order payable to the Receiver General. Specify "T2016" on the remittance and indicate the name, Business Number, and taxation year of the company whose account is to be credited.
- The penalty for failing to file this return by the due date is whichever is more: \$100 or \$25 per day (not to exceed 100 days) for each day of default.
- The penalty for late remittances is 10% of the tax unpaid at the due date, or 20% of that amount where the late remittance follows a previous late remittance penalized under subsection 227(9) during the year and the failure was made knowingly or under circumstances amounting to gross negligence. Tax unpaid at the due date bears interest compounded daily at a prescribed rate.

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