

Tax Refund for Non-Resident Travel Organizers and Foreign Conventions

Includes forms GST177 and GST386

Before you start

Is this booklet for you?

This booklet is for you if you are:

- a non-resident travel organizer or travel service provider (such as a tour operator, incentive travel organizer, or meeting planner);
- an organizer or a sponsor of a foreign convention, or a non-resident convention exhibitor; or
- a non-resident business that provides short-term accommodation or tour packages that include short-term accommodation.

It explains how to apply for a refund of the goods and services tax/harmonized sales tax (GST/HST) and in certain cases, Quebec sales tax (TVQ) paid on certain accommodation and goods and services purchased in Canada.

Canadian suppliers such as hotel operators and travel service providers should see the guide called *GST/HST Information for the Travel and Convention Industry* for information on how to pay or credit these non-residents directly with the tax refund.

You may not need to read this whole booklet. Use the table of contents to find information relating to your type of business or situation. To find out more about GST/HST and how it affects you, contact your tax services office. You will find a list of these offices on the back cover of this booklet.

This booklet uses plain language to explain the most common tax situations. If you need more help after you read this booklet, contact your tax services office.

La version française de cette brochure est intitulée *Remboursement de taxe pour les organisateurs de voyages non résidents et les congrès étrangers*.

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Terms used in this booklet

This section gives you a general description of the terms that we use throughout this booklet and in the refund applications.

Camping accommodation means the rental of a campsite at a campground or recreational trailer park for occupancy by an individual for **less than one month** of consecutive nights. Camping accommodation includes water, electricity, and waste disposal services that are provided with the campsite and accessed by outlet or hook-up.

Convention is a formal meeting or assembly that is not open to the general public. However, a convention does not include a meeting or assembly mainly intended to:

- provide any type of amusement, entertainment, or recreation;
- conduct contests or games of chance; or
- conduct business, unless it is in the course of a trade show that is not open to the general public.

Convention facility is any premises leased or provided under a license to a sponsor or organizer of a convention for use exclusively as the site for the convention. It includes the sites that are made available to the exhibitors at the convention.

Foreign convention is a convention where:

- it is reasonably expected that at least 75% of the admissions are to be supplied to non-residents of Canada when the sponsor of the convention determines the amount to be charged for the admissions; and
- the sponsor of the convention is an organization whose head office is situated outside Canada or, if the organization has no head office, the member or majority of members having management and control of the organization is or are non-resident.

Incentive house or **incentive travel company** is a business that assembles some or all of the elements of an incentive trip by buying them from travel service providers (for example, airline companies and hotels) and offering them for sale to another business. The incentive house bills the client for these costs along with its service charge. The client in turn offers the incentive trip to its employees or sales agents. In some cases, an incentive house may qualify as an organizer of a convention.

Incentive travel or **incentive trip** is a trip that a business offers as an award to recognize or reward the productivity of its employees or sales agents. It may include business meetings, seminars, or conventions, as long as the participants are all from the same organization. If an incentive trip includes business meetings, the meetings may qualify as a convention. In this case, an in-house planner can be a sponsor.

In-house planner is a member or employee of a business who organizes a business meeting or incentive trip for the business. The business cannot be a travel service provider. However, it may buy services directly from travel service providers, or buy all or part of a tour package from an incentive house or travel organizer. An in-house planner can be a sponsor, if the business meeting it organizes qualifies as a convention.

Organizer of a convention is a person (for example, proprietor, partnership, corporation, or association), including a consultant, meeting planner, or incentive travel house, who acquires the convention facility or related convention supplies and organizes the event for a sponsor.

Short-term accommodation means, for this refund, accommodation provided for continuous occupancy by an individual for **less than one month** and includes:

- hotels and motels;
- resorts and lodges;
- 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.

Note

When we mention **short-term accommodation** in this booklet, we also mean **camping accommodation**.

Sponsor of a convention is a person (for example, proprietor, partnership, corporation, or association) who convenes the convention and supplies admissions to it. For example, a sponsor could be an association that holds a conference for its members or a corporation that holds a meeting for its employees.

An in-house planner who organizes a convention will follow the GST/HST and TVQ rules that apply to sponsors.

Tour package is a combination of two or more services, or of property and services, that includes transportation services, accommodation, a right to use a campground or trailer park, or guide or interpreter services where the property

and services are supplied together for an all-inclusive price. For this refund, it does not include a tour package that includes a convention facility or related convention supplies.

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 GST/HST?

The goods and services tax (GST) is a sales tax on most goods sold and services provided in Canada. Three participating provinces, Nova Scotia, New Brunswick, and Newfoundland and Labrador, harmonized their provincial sales tax with GST to create the harmonized sales tax (HST). Consumers, including non-resident visitors to Canada, pay either GST or HST.

Tourism makes an important contribution to the Canadian economy. In recognition of this contribution, a tax refund is available to non-resident visitors to Canada on purchases of eligible accommodation and goods. As well, the tax refund allows eligible non-resident tour operators, meeting planners, incentive travel organizers, corporations, and other non-resident businesses to recover some of the tax they pay on short-term accommodation, and when applicable, on a wide range of goods and services they purchase in Canada.

The tax refund includes refunds for GST/HST and Quebec sales tax (TVQ). The following chart shows these taxes and their rates.

Tax	Rate
Goods and services tax (GST).....	7%
Harmonized sales tax (HST).....	15%
Quebec sales tax (TVQ).....	7.5%

Tax refund for travel service providers

This section explains how to apply for a refund of the GST/HST paid on certain accommodation that you resell to non-resident visitors to Canada.

As a non-resident travel service provider who **is not registered for GST/HST**, you can apply for a refund of the tax paid on short-term accommodation, or tour packages containing short-term accommodation, made available to non-resident individuals. You will find the definitions of **short-term accommodation** and **tour package** in the section called “Terms used in this booklet” on page 4.

To qualify for a tax refund, you have to purchase short-term accommodation or a tour package containing short-term accommodation in Canada for resale in the ordinary course of your business. You have to resell the accommodation or tour package to another non-resident person (such as a consumer, business, school, or association) for use by non-resident individuals and payment must be received outside Canada at your place of business or the place of business of your agent. For example, if you purchase a tour package to Canada that includes short-term accommodation for non-resident students, you can apply for a refund of the GST/HST you paid on the tour package. You cannot claim a tax refund if you sell or otherwise provide short-term accommodation or a tour package to another organization that is also in the business of assembling travel services for resale.

In addition, to qualify for a refund of tax paid for short-term accommodation or a tour package containing short-term accommodation, you have to meet the following conditions:

- You are a non-resident of Canada at the time you file the refund application.
- The total amount of your purchases of short-term accommodation (before taxes) must be **at least CAN\$200**.
- The short-term accommodation provided must be for a period of continuous occupancy of less than one month for each unit used as a place of lodging, for each non-resident individual.
- You have to send us your application within one year after the last day any tax to which the refund relates became payable. Generally, the day the tax became payable is the day you paid the amount due, or the date of the invoice, whichever comes first.

In some cases, you can get the refund directly from the Canadian supplier who sells you the short-term accommodation or tour package containing the short-term accommodation. For more information, see the section called “Tax credited or paid by Canadian suppliers” on page 9.

There is no refund for the GST/HST you pay on transportation services. However, it is possible to purchase Canadian transportation services without paying GST/HST if you resell the services as part of a zero-rated international continuous journey. For more information, contact your Canadian supplier or see the guide called *GST/HST Information for the Travel and Convention Industry*.

Claiming the refund

As a non-registered non-resident travel service provider, use Form GST177, *Refund Application for Non-Resident Travel Organizers*, to claim your refund. This form is included in the middle of this booklet. Enter the total amount of your refund claim in Part C, “Refund claim.”

Resale of accommodation

You can claim a refund of the tax paid on short-term accommodation you resell separately (that is, the accommodation is **not** part of a tour package). Just claim

the actual amount of tax paid for each night, for each non-resident individual. Your receipts must clearly show the transaction dates and the actual amount of tax paid for the accommodation.

Room service and telephone charges are not eligible for a tax refund. If breakfast is included in the fixed price of your accommodation, apply for a refund of the tax you paid on the total fixed price.

Resale of tour package

If you resell a tour package that includes short-term accommodation to non-resident individuals, you can apply for a refund of the tax you paid when you purchased the tour package.

You have to use a special formula to calculate the refund on the tour package. The refund is equal to 50% of the actual tax paid on the tour package. However, if the total number of eligible nights of 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 refund.

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 refund. The three nights of accommodation on the train are not considered to be short-term accommodation and are consequently not eligible for the refund. Therefore, the refund is $\frac{2}{5}$ of 50% of the tax paid on the tour package.

Documentary evidence

You have to attach to your application the original invoices from the Canadian supplier showing the number of nights for which short-term accommodation was supplied and the amount of tax paid and not already credited or paid by the supplier.

We may also ask you for documentary evidence that you sold the short-term accommodation to non-resident persons for use by non-resident individuals and payment was made outside Canada. You do not have to include this evidence with your application form, but you should keep it in your books and records in case we ask to see it. This evidence includes:

- a list of the names and addresses of individuals to whom you provided the short-term accommodation or tour package;
- the names of individuals and the names and addresses of the travel agents through whom you made the sales if the individuals' addresses are not available; or
- for a purchase by a group, the name and address of the leader of the group to whom you sent the confirmation or invoice.

Tax credited or paid by Canadian suppliers

Canadian suppliers who are GST/HST registrants have the option to directly pay or credit you with an amount equal to the tax refund that you can claim. Canadian suppliers who can pay or credit you with this refund 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.

If short-term accommodation is sold to you separately (that is, it is not part of a tour package), the supplier of the accommodation can pay or credit you the actual tax paid on the value of the accommodation shown on the invoice.

If short-term accommodation is sold to you as part of a tour package, the supplier can pay or credit you a refund equal to the amount of the refund you could have claimed. As previously noted, this refund is equal to 50% of the tax paid, adjusted where applicable.

Example

You purchase 15 tour packages in the province of Ontario. You intend to resell the all-inclusive tour packages to non-resident individuals. The packages include the following taxable services:

- hotel accommodation (seven nights in Ontario);
- meals and sightseeing; and
- an admission fee to a performance.

The Canadian supplier who sold you the tour package charges an all-inclusive price of CAN\$1,000 per person for each tour package and credits you with the tax refund for each tour package:

Selling price	(\$1,000 x 15 persons)	\$15,000
GST	(\$15,000 x 7%)	<u>1,050</u>
Subtotal		\$16,050
Minus credit for GST		<u>(525)</u>
Amount you pay		<u>\$15,525</u>

If the Canadian supplier does not pay or credit you with the tax refund, you can apply for a tax refund of CAN\$525 using Form GST177, included in this booklet.

Note

In the above example, if the short-term accommodation was provided in Nova Scotia, New Brunswick, or Newfoundland and Labrador, you would use 15% HST for the calculations, instead of 7% GST. In this case, the refund is 50% of the HST paid.

Tax refund for incentive travel organizers

If you are a non-resident incentive house that assembles incentive trips for other businesses, or if you are a non-resident business that uses your own in-house planners to organize incentive trips for your employees, you may be eligible for a refund of the tax you paid on the goods and services purchased in Canada that relate to incentive trips. You will find the definitions of **incentive travel**, **incentive house**, and **in-house planner** in the section called “Terms used in this booklet” on page 4.

If an incentive trip includes business meetings, these meetings may qualify as a convention. To determine if you are eligible to claim a refund for a foreign convention, see the section called “Tax refund for foreign conventions” on page 12. Use the information in that section to claim your refund.

You may still be able to claim a refund for the tax paid on the short-term accommodation or tour package containing short-term accommodation if you are an **incentive house**, and the incentive trip:

- does not include business meetings; or
- includes business meetings that do not qualify as a foreign convention.

See the section called “Tax refund for travel service providers” on page 6. Use the information in that section to claim your refund.

Read the information below to determine if you are able to claim a refund if you are an **in-house planner**, and the incentive trip:

- does not include business meetings; or
- includes business meetings that do not qualify as a foreign convention.

Use that information to claim your refund.

Non-resident persons using in-house planners

You may qualify for a refund when you use an in-house planner to purchase short-term accommodation or a tour package containing short-term accommodation from a registrant in Canada and make it available to a non-resident individual (such as an employee).

You cannot be in the business of supplying short-term accommodation or tour packages. If you are in that business, see the section called “Tax refund for travel service providers” on page 6.

To qualify for a refund of the GST/HST paid for short-term accommodation or a tour package containing short-term accommodation purchased by an in-house planner, you have to meet the following conditions:

- You are a non-resident of Canada at the time the refund application is filed.

- The total amount of your short-term accommodation (before taxes) **must be at least CAN\$200**.
- The short-term accommodation provided must be for a period of continuous occupancy of less than one month for each unit used as a place of lodging, for each non-resident individual.
- You have to send us your application within one year after the last day any tax to which the refund relates became payable. Generally, the day the tax became payable is the day you paid the amount due or the date of the invoice, whichever comes first.

Claiming the refund

Use Form GST177, *Refund Application for Non-Resident Travel Organizers*, to claim your refund. The form is included in the middle of this booklet. Enter the total amount of your refund claim in Part C, "Refund claim."

If the short-term accommodation is provided as part of a tour package, the refund is equal to 50% 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 refund.

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 refund. The three nights of accommodation on the train are not considered to be short-term accommodation, and therefore are not eligible for the refund. The refund equals 2/5 of the 50% of the tax paid on the tour package.

Quick calculation formula for in-house planners – tour packages only

An in-house planner may instead claim a flat rate per night. For eligible accommodation other than camping accommodation, claim a flat rate of CAN\$5 per night. If the tour package includes camping accommodation, you can claim a flat rate of CAN\$1 per night.

Note

Do not use the flat rate of CAN\$1 for camping accommodation that is supplied as part of a tour package that also includes food and the services of a guide at an all-inclusive price (for example, an outdoor adventure tour package). Instead, use the flat rate of CAN\$5.

The total amount of the refund for the short-term accommodation, including the camping accommodation, is limited to CAN\$75. This CAN\$75 limit applies to each individual included in the application.

Tax credited or paid by Canadian suppliers

Canadian suppliers who are GST/HST registrants have the option of directly paying or crediting you an amount equal to the tax refund that you can claim. Canadian suppliers who can pay or credit you this refund 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.

If short-term accommodation is sold to you separately (that is, it is not part of a tour package), the supplier of the accommodation can pay or credit you the actual tax paid on the value of the accommodation listed on the invoice. If short-term accommodation is sold to you as part of a tour package, the refund that the supplier can pay or credit you equals 50% of the tax paid on the tour package (that is, the amount of the refund you could have claimed).

To be eligible to receive the refund directly from the supplier, you have to pay for the short-term accommodation at a place outside Canada where the registrant (or its agent) normally conducts business. However, if the tour package you purchased includes other property or services (other than meals or property or services provided by a person in connection with the accommodation included in the package), you have to pay a deposit of at least 20% of the total price of the package at least 14 days before the first day the short-term accommodation is made available to you under the agreement. The deposit can be made by credit card, cheque, bank draft or any other bill of exchange but must be drawn on an account of an institution outside Canada. Where a credit card is used, the day the account is credited by the card company is the day the deposit is made.

Note

The Canadian supplier cannot use the quick calculation formula for in-house planners described above when crediting or paying the amount of the refund.

Tax refund for foreign conventions

We refund GST/HST and Quebec sales tax (TVQ) paid on certain accommodation and related convention supplies to:

- sponsors, including in-house planners, of foreign conventions;
- organizers of foreign conventions, including incentive houses, who are not registered for GST/HST; and
- non-resident exhibitors who are not registered for GST/HST.

You will find the definitions of **sponsor**, **in-house planner**, **foreign convention**, and **incentive house** in the section called “Terms used in this booklet” on page 4.

Special rules for sponsors

In order to determine if your convention qualifies as a foreign convention, you have to determine the percentage of Canadian delegates you can reasonably expect to attend. Use the percentage of Canadian delegates:

- who attended previous conventions;
- who are usually invited to attend the convention; or
- who are listed as members of the association.

You have to keep documents to support how you determined the percentage of Canadian and non-resident delegates. You have to make this information available to us on request.

If you have determined that Canadian delegates will likely make up less than 25% of the total of those attending, but you discover later that there were more than 25% Canadian delegates at the convention, the GST/HST status of the convention will not change.

If you are a sponsor and your event qualifies as a **foreign convention**, you cannot register for GST/HST for this specific event. If you are already registered for GST/HST because you carry on other business in Canada, the foreign convention is not considered part of your commercial activities.

Foreign convention registration fees and non-resident exhibitors' fees are not taxable for GST/HST purposes. This means that you do not charge GST/HST on these fees, and you cannot claim any input tax credits for related convention supplies. However, you are still eligible for a tax refund on your related convention supplies.

If you sell books, posters, educational material, or other goods at the foreign convention, you may have to register for GST/HST for these sales. You have to do so if you are carrying on business in Canada and your total taxable worldwide revenues (excluding the convention registration fees and exhibitors fees) including those of your associates, were more than CAN\$30,000 (or CAN\$50,000 if you are a public service body) over the past four consecutive calendar quarters (or in any one calendar quarter). However, if the total annual revenues are not more than the CAN\$30,000 (or CAN\$50,000) threshold, you do not have to register, but can do so voluntarily. For more information on registering, collecting, and remitting GST/HST, see the guide called *Doing Business in Canada – GST/HST Information for Non-Residents*.

Refund for foreign conventions

A sponsor (including in-house planners) and a non-registered organizer (including incentive houses) of a foreign convention may claim a refund for the GST/HST and TVQ paid for the convention facilities and related convention supplies.

Related convention supplies are goods and services purchased exclusively for consumption, use, sale, or to be given away in connection with a convention and that are included in the admission charge for the convention. It also includes goods and services that are supplied for a separate charge, but only if they are acquired exclusively to be consumed or used in promoting the business of the purchaser at the convention.

The following is a list of examples of related convention supplies.

Advertising matter

- information bulletins, booklets, programs, and memoranda relating to a convention or to products displayed at a convention

Audio-visual

- audio, audio-visual, and video services, and both equipment and labour associated with technical services

Business equipment

- equipment such as typewriters, computers, photocopiers, desks, and chairs

Convention materials

- banners, flags, signs, papers, shields, stand decorations, backdrops and other decorations, stationery, paper clips, pens, pencils, and similar items
- identification badges and printing plates, including rolls and cylinders, matrices, moulds, exposed positive or negative films, and other similar goods necessary to produce advertising matter relating to a meeting or official mementos
- mugs, jewellery, badges, and similar items bearing the official registered symbol or logo of an organization

Convention show services

- equipment, furnishings, and associated labour to install such items as carpeting, tables, chairs, exhibit booths, waste receptacles, ashtrays, decorative plants, draping, banners, and signs

Destination management companies

- local planning management and co-ordination services in organizing elements of the convention for the incoming organization

Electrical services

- equipment and labour for electrical services

Exhibit services

- equipment and labour to design and build displays and exhibits

Floral decorations

- floral arrangements and decorations for the convention

Food, beverages, and catering services

- 50% of the tax paid for food, beverages, and catering services related to the convention

Note

The 50% refund on food, beverages, and catering services is not available to non-resident exhibitors.

Moving services

- labour and equipment to deliver exhibit materials to the assigned space, including the storage of crates during the convention

Newsletter services

- publication of an on-site newsletter for delegates during the convention

Personnel services

- local personnel for on-site office work, such as the staffing of registration areas

Photography

- on-site photographic services to record the convention's activities

Professional services

- customs brokerage, legal, accounting, and stenographic services, and freight forwarders' fees

Security

- on-site security services to control access to the exhibitions and meetings and to protect the valuables of exhibitors and organizers

Short-term accommodation

- the definition of short-term accommodation is in the section called "Terms used in this booklet" on page 4

Simultaneous interpretation equipment

- simultaneous interpretation and audio-related equipment and labour

Souvenirs

- lapel buttons, billfolds, key cases, pens, pencils, corsages, T-shirts, scarves, and similar items

Speakers and educational seminars

- facilitators and course materials to further advance the professional development of the attending delegates

Specialty advertising and premiums

- promotional materials intended to be given away free, designed specifically for the delegates at the convention

Telecommunications

- telephone, fax, video, audio, or computer link-ups

Translators and interpreters

- individuals who translate and interpret the languages being used

Transportation services between venues

- chartered group transportation services used solely to transport delegates of the convention between any of the convention facilities, places of lodging for the delegates, or transportation terminals (for example, airport shuttle services)

Miscellaneous

- provision of similar goods and services needed to set up and service conventions

Goods and services not eligible for a tax refund

The following goods and services are **not** eligible for a tax refund:

- transportation services (other than the chartered transportation services described above);
- entertainment such as theme nights or city tours; and
- goods or services provided to the participants of the convention and charged separately from the admission fee, such as souvenirs, books, and videos sold during the convention, unless the goods or services are supplied to an exhibitor for promotional purposes at the convention.

How to get your refund

You can get your tax refund:

- by completing Form GST386, *Refund Application for Foreign Conventions*, a copy of which you will find in this booklet, and mailing it to the address shown on the form; or
- under certain conditions, directly from the Canadian supplier when you buy eligible related convention supplies.

Using Form GST386

You can apply for your tax refund from us by completing Form GST386 included in this booklet. You can get more copies of Form GST386 from any tax services office listed on the back cover of this booklet, or you can photocopy the form. This form is also available on the Internet at www.ccra.gc.ca/forms.

We must receive your application no later than one year after the day the convention ends. When you mail your application, **be sure to attach the following supporting documents:**

- copies of invoices from Canadian suppliers that show the amount of tax you paid;
- complete hotel folios (that is, the entire hotel bill);
- proof of payment such as copies of cancelled cheques, credit card slips, or money transfers to Canadian suppliers; and
- a convention agenda, itinerary, or event program.

In Part B of Form GST386, an incentive house checks the box “Organizer” and an in-house planner checks the box “Sponsor”.

How to calculate the refund

See the back of Form GST386 for instructions on how to calculate your refund. Calculate each tax type—GST/HST and Quebec sales tax (TVQ)—separately.

The following chart shows an example of the tax refund for the sponsor of a foreign convention held in British Columbia.

Example

Item	Charge	GST	Tax refund
Meals/catering	\$8,000	\$560	\$280
Meeting rooms	2,000	140	140
Exhibit space	10,000	700	700
Exhibit decorations	<u>2,500</u>	<u>175</u>	<u>175</u>
Total	<u>\$22,500</u>	<u>\$1,575</u>	<u>\$1,295</u>

The sponsor can apply for a CAN\$1,295 refund of GST.

Tax credited or paid by Canadian suppliers

Sponsors (including in-house planners) or non-registered organizers (including incentive houses) of a foreign convention, have an alternative to completing and mailing the refund application form to us. They can receive payment or a credit equal to the tax refund directly from the following registrant Canadian suppliers:

- an organizer, for example an incentive travel company or destination management company (that is, a company providing local management expertise and services in organizing a convention, meeting, or assembly for an incoming organization);

- a supplier of short-term accommodation (for example, a hotel) who is not the organizer of the convention, if the accommodation is used exclusively in connection with the convention; or
- an operator of convention facilities who is not the organizer of the convention.

These suppliers can directly pay or credit you with an amount equal to the GST/HST and TVQ payable on the convention facility and related convention supplies.

The effect of the payment or credit is that you do not have to pay GST/HST or TVQ when you purchase convention-related supplies, and you do not have to complete and mail the refund application.

The tax credit is a voluntary option on the part of the Canadian supplier and has to be negotiated between the two of you. Before giving you a payment or a credit equal to the tax payable, the Canadian supplier may ask you to certify that your event qualifies for a tax refund.

Only those suppliers noted on the previous page can pay or credit the refund. If you purchase goods and services from other suppliers like display companies, you have to pay the tax and apply for your refund using Form GST386.

Tax refund for non-resident exhibitors

Non-resident exhibitors who are not registered for GST/HST can claim a refund for the GST/HST and TVQ paid on the lease or rental of space and related convention supplies for foreign and domestic conventions. A domestic convention is a convention that does not meet the definition of a foreign convention. See page 14 for a list of related convention supplies.

To be eligible for the refund, exhibitors must lease or rent the space exclusively for use as a site at a convention for the promotion of the exhibitor's business, services, or goods. To claim a refund, non-registered non-resident exhibitors should complete Form GST386, *Refund Application for Foreign Conventions*. The application must be filed within one year after the last day of the convention.

Note

Canadian travel service providers cannot pay or credit GST/HST directly to non-resident exhibitors.

Tax refund for non-resident individuals

Non-resident individuals may also qualify for a refund of the GST/HST they paid on short-term accommodation or a tour package containing short-term accommodation and on eligible goods for use mainly outside Canada. Excisable goods (such as alcohol, wine, and tobacco products), and gasoline are not eligible goods. In the case of eligible goods, non-resident individuals have to remove the goods from Canada within 60 days of receiving them. For more information, see the pamphlet called *Tax Refund for Visitors to Canada*. It includes Form GST176, *Application for Visitor Tax Refund*.

This pamphlet is available on our Web site, or from any tax services office or customs office. It is also available at Canadian diplomatic missions abroad, including embassies and consulates, most tourism information centres, participating Canadian land-based duty-free shops, and some hotels and retail stores.

Need more information?

If you would like more information on how GST/HST applies to tourism, contact one of the tax services offices listed on the back cover of this booklet. If you have questions after reading this booklet, you can contact the Visitor Rebate Program at:

- **1-800-66VISIT (1-800-668-4748)** toll free from anywhere in Canada; or
- **(902) 432-5608** from outside Canada.

You can also write to:

Visitor Rebate Program
Summerside Tax Centre
Canada Customs and Revenue Agency
Summerside PE C1N 6C6
CANADA

Forms *GST177, Refund Application for Non-Resident Travel Organizers* and *GST386, Refund Application for Foreign Conventions* as well as many of our publications are available on our Web site at www.ccra.gc.ca.

Your opinion counts!

We review our publications each year. If you have any comments or suggestions to help us improve the information in this booklet, we would like to hear from you.

Please send your comments to:

Client Services Directorate
Canada Customs and Revenue Agency
Lancaster Road
Ottawa ON K1A 0L5
CANADA

Tax services offices

Tax services office	United States	Outside United States
Vancouver Tax Services Office 1166 West Pender Street Vancouver BC V6E 3H8 Telephone: (604) 691-4308 Fax: (604) 691-4907	Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Utah, Washington	Asia, Australia
Calgary Tax Services Office 220-4th Avenue S.E. Calgary AB T2G 0L1 Telephone: (403) 233-6211 Fax: (403) 233-6200	Colorado, Montana, New Mexico, Oklahoma, Texas, Wyoming	
Winnipeg Tax Services Office 325 Broadway Winnipeg MB R3C 4T4 Telephone: (204) 984-2061 Fax: (204) 984-7002	Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Nebraska, North Dakota, South Dakota	
Windsor Tax Services Office 185 Ouellette Avenue PO Box 1655 Windsor ON N9A 7G7 Telephone: (519) 252-4705 Fax: (519) 971-2011	Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Michigan, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia, Wisconsin	
Halifax Tax Services Office 1557 Hollis Street PO Box 638 Halifax NS B3J 2T5 Telephone: (902) 426-5150 Fax: (902) 426-4888	Maine	Albania, Austria, Belgium, Bulgaria, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, Ireland, Italy, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, former Soviet Union, Spain, Sweden, United Kingdom, former Yugoslavia
Ottawa Tax Services Office 333 Laurier Avenue West Ottawa ON K1A 0L9 Telephone: (613) 598-3942 Fax: (613) 957-8130	Connecticut, Delaware, District of Columbia, Maryland, Massachusetts, New Hampshire, New Jersey, Rhode Island, Vermont	Africa, Central America, France, Luxembourg, Middle East and Gulf States, South America, Switzerland, West Indies, all other countries

Toll free within Canada and the United States:

1-800-959-5525 (for service in English)
1-800-959-7775 (for service in French)

Regular hours of service:

Monday to Friday (holidays excluded)
8:15 a.m. to 5:00 p.m. (Eastern Time)

Think recycling!



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