



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

Is this pamphlet for you?

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

- 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 goods and services tax/harmonized sales tax (GST/HST) on eligible short-term accommodation. If so, see our 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 our guide RC4033, *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.

Effective July 1, 2006, under proposed legislation, GST/HST rates are:

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

Before July 1, 2006, the GST rate was 7% and the HST rate was 15%.

Note

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

Who can apply?

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

- you are not a resident of Canada when you apply for the refund;
- you bought the eligible goods for personal use, and/or you paid for eligible short-term accommodation, or both;
- you paid GST/HST on your purchases;
- you have 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 6 for information on proof of export and stamping of your receipts);
- 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 and eligible short-term accommodation (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?

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 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 the tour package.

However, if the tour package does not include eligible short-term accommodation in Canada for **every** night 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 may 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.

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; 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.

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 15 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 Revenue Agency.**

Your receipts and proof of export

Proof of export is required if you wish to claim a refund of the tax paid on eligible goods. Eligible short-term accommodation does not require proof of export to be eligible for a refund. 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.

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

If you leave by airplane, cruise ship, and other modes of transportation such as ferry, train or non-charter bus.

The following forms of proof of export will be accepted for individual goods with a purchase price of less than CAN\$250 (before taxes):

- boarding pass; or
- carrier ticket.

See page 9 for other acceptable forms of proof of export.

If you leave by private vehicle or charter bus tour

See page 9 for acceptable forms of proof of export.

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

If you leave by airplane

Canada Border Services Agency (CBSA) officers stamp receipts for proof of export at any of Canada's eight international airports.

If you leave Canada from any of these eight international airports, go to the Canada Border Services Agency (Customs) information counter or booth before checking in with your airline (see page 12 for the exact location in each airport).

Have the following material available for the border services officer to inspect:

- the eligible goods you purchased, with a purchase price of CAN\$250 or more; and
- your original receipts.

A border services officer will stamp your original receipts for proof of export, indicating that the eligible goods were presented before boarding. If your first departure flight does not leave from any of the eight international airports, you must include an alternate form of proof of export with your claim (see “Alternate forms of proof of export” on page 9).

If the goods are unavailable or do not match the receipts, no stamp will be provided and alternate means of proof of export will be necessary (see “Alternate forms of proof of export” on page 9).

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 you leave by private vehicle or charter bus tour

There are two places where you can get your receipts stamped for proof of export:

- participating CBSA offices; and
- participating land-border Duty Free Shops.

In addition to original receipts, you will 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.

Note

Individual goods of CAN\$250 or more (before taxes) must be presented for viewing to the border services officer or Duty Free Shop agent in order to receive a stamp for proof of export. No stamp will be applied to receipts for individual goods with a purchase price of CAN\$250 or more (before taxes) that are not presented for viewing.

A customs stamp does not guarantee that all of your goods will be eligible for a refund. If you are unable to have your receipts stamped for proof of export, you must include an alternate means of proof of export with your claim. See below for alternate forms of proof of export.

If you leave by cruise ship

Border services officers 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. An officer will stamp the original receipts to indicate proof of export.

If your cruise ship leaves from another terminal, an alternate form of proof of export must be included with your claim. See below for alternate means of proof of export.

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

See below for acceptable forms of proof of export.

Alternate forms of proof of export

The following forms of proof of export will be accepted:

- export validation card (only for goods less than CAN\$250, before taxes);
- boarding pass/carrier ticket **and** customs verification from the destination country, including a date stamp on each receipt for individual goods of CAN\$250 or more (before taxes) showing the day of arrival;
- 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

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 RC4033, *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:

- Show the staff at **participating land-border duty-free shops** 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

Border services officers 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 CBSA services before you leave Canada, call the Border Information Service (BIS) line at **1-800-461-9999**.

Note

Most Canadian highway land-border CBSA 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 CAN\$200 minimum requirement, you can ask to have your receipts for these 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.

International airports – Customer service area

Here is the Customer service area information for each International airport, where you can get your receipts stamped for proof of export:

Halifax International

Location:

Customs office

Arrival level of International arrivals

Hours of operation:

10:00 – 21:00

(if your plane leaves outside these hours, see “Alternate forms of proof of export” on page 9.)

Pierre-Elliott-Trudeau International (formerly known as Dorval-Mirabel)

Location:

Customs office – Departures level

Hours of operation:

5:00 – 20:00

(if your plane leaves outside these hours, see “Alternate forms of proof of export” on page 9.)

Ottawa International

Location:

Customs area – Arrivals level

Arrivals/Baggage claim area

Hours of operation:

7:00 – 24:00

(if your plane leaves outside these hours, see “Alternate forms of proof of export” on page 9.)

Pearson International (Toronto) Terminal I, II, and III

Location:

Customs area – Arrivals level – Public concourse

Hours of operation:

5:30 – 23:30

(if your plane leaves outside these hours, see
“Alternate forms of proof of export” on page 9.)

Winnipeg International

Location:

Kiosk – Ground level arrivals/check-in
next to US Customs area

Customs information counter – Arrivals level

Hours of operation:

7:00 – 21:00

(if your plane leaves outside these hours, see
“Alternate forms of proof of export” on page 9.)

Calgary International

Location:

Kiosk –Departures level
next to US Departures area

Hours of operation:

6:00 – 21:00

(if your plane leaves outside these hours, see
“Alternate forms of proof of export” on page 9.)

Edmonton International

Location:

Departures level – North terminal
near check-in area

Customs information counter – Arrivals level

Hours of operation:

5:00 – 21:00

(if your plane leaves outside these hours, see
“Alternate forms of proof of export” on page 9.)

Vancouver International

Location:

Kiosk – Departures level
just past the US Departures area

Hours of operation:

5:00 – 22:00

(if your plane leaves outside these hours, see
“Alternate forms of proof of export” on page 9.)

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
Masonville, 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

148 Route 223

Notre-Dame-du-Mont-Carmel, Quebec

(450) 246-2227

Boutique hors taxes Stanhope

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 Inc.

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.

2 Bridge Street
Point Edward, Ontario
(519) 332-4680

Sault Ste. Marie Duty Free Shop

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

**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**Duty Free Shop Ventures Ltd. (Emerson)**

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

Peace Garden Duty Free Shop Inc.

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
(604) 852-1335

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 Ltd.

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

Douglas Crossing Duty Free Shop Inc.

255 Highway 99
Surrey, British Columbia
(604) 536-8500

How to contact us

Mail your refund application to this address:

Visitor Rebate Program
Summerside Tax Centre
Canada Revenue Agency (CRA)
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@cra-arc.gc.ca

Internet

www.cra.gc.ca/visitors

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

Order forms

Internet: www.cra.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

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