

INSTRUCTIONS

We must receive your refund application within one year after the last day any tax to which this 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.

You must attach original receipts with proof of payment to the application.

Part A – Identification

Enter your business or association name and complete mailing address. (Please note that in all cases, refund cheques will only be mailed to an address outside Canada.)

Part B – Visit information

- Enter the date of arrival in Canada.
- Enter 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 paid accommodation (this must be less than one month of continuous occupancy per unit in a lodging establishment).

Part C – Refund claim

Accommodation only (including bed and breakfast)

Claim the actual tax paid on eligible short-term and camping accommodation as listed on your invoices.

Tour package that includes accommodation

Claim half of the actual tax paid on the package as listed on your invoices. However, if the total number of eligible nights of short-term accommodation provided in Canada is less than the total number of nights in this tour package that are in Canada, you must adjust the refund. See the examples on pages 8 and 11 of the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions*.

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

In-house planners of businesses who do not resupply tour packages including accommodation in their ordinary course of business can use the quick calculation formula and claim a flat rate of CAN\$5 per room per night of eligible accommodation.

For camping accommodation, use a flat rate of CAN\$1 per night. However, if your camping accommodation was part of a tour package that also included food and the services of a guide at an all-inclusive price, use the CAN\$5 per night calculation. The total of all refund claims using the quick calculation formula cannot be more than CAN\$75 per individual. For more information, see the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions*.

Enter the total GST/HST paid on short-term accommodation.

Part D – Certification

Sign and date your application.

Mail to:

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