

REFUND APPLICATION FOR NON-RESIDENT TRAVEL ORGANIZERS

Use this form to claim a refund of the goods and services tax/harmonized sales tax (GST/HST) paid on certain accommodation if you are not registered for GST/HST, and you are:

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

Do not use this form if your incentive trip includes business meetings that qualify as foreign conventions. In this case, use Form GST386, *Refund Application for Foreign Conventions*, to claim your tax refund.

If you are a GST/HST registrant, you may be able to recover the GST/HST paid or payable on your purchases of accommodation by completing a GST/HST return for registrants.

For more information, see the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions*. We will process this application form free of charge if you mail it to the address listed on the back of this form.

accommodation (before taxes) less than CAN\$2002 No Yes total amo	not proceed with this claim since the ount of eligible purchases (before taxes) up to at least CAN\$200.
Part A – Identification	
Business/association name	
Mailing address	
City/town/village Province/state	Postal/zip code
ountry Telephone number	
Part B – Visit information	
Date of arrival Year Month Day Date of departure Year Month in Canada I I I I I I I I	Number of nights Day of paid accommodation
Part C – Refund claim (see the back of this form for calculation instructions)	
GST/HST paid on short-term accommodation:	•
You must attach original receipts to this application	Do not write in shaded area
Part D – Certification	
I certify that the information given in this application is, to the best of my knowledge, true, correct, and complete in every respect. The amount indicated above, or any part of it, has not been paid or credited to me by the supplier of the accommodation. All individuals covered by this application are non-residents of Canada and I am eligible for this refund. I consent to the disposal of the receipts attached to this application. I also understand that this refund application is subject to verification. Year Month Day Signature of authorized officer	

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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 <i>Tax Refund for</i> <i>Non-Resident Travel Organizers and Foreign Conventions</i> .
	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 <i>Tax Refund for Non-Resident Travel Organizers and Foreign Conventions</i> .
	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