

Use this form to claim a refund of goods and services tax / harmonized sales tax (GST/HST) if:

- you are an individual and a non-resident of Canada; and
- the total of your eligible purchases, before taxes, is **CAN\$200** or more.

Do not use this form if:

- you are making a claim at a duty-free shop; or
- you are making a claim as a business (see the pamphlet called *Tax Refund for Business Travel to Canada*).

Note: If you paid Quebec sales tax (TVQ), please see the note on the back of this form.

Do not write in shaded areas

A – Enter your name and address.

Last name	
First name	
Mailing address	
City	State/Province
Postal/ Zip code	Country

B – If this application covers more than one visit to Canada, read the instructions on the back of this form.

Date of arrival in Canada	Year	Month	Day	Date of departure from Canada	Year	Month	Day
Place of final departure from Canada							
Did you leave Canada by private vehicle, by charter bus tour, from Pier 21 in Halifax, or from one of our nine international airports?				<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, send us your original validated receipts.	
Did you leave Canada by train, non-charter bus, or boat?				<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, and you could not get your receipts validated, send us your original boarding pass or original carrier ticket.	

C – You must attach original receipts to this application. We do not accept photocopies, or debit or credit card slips.

Number of nights of paid short-term accommodation	Is the total amount of your eligible purchases of short-term accommodation and goods, before taxes, CAN\$200 or more?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If no, do not proceed with this claim.
	Does each receipt for eligible goods show the required minimum purchase amount, before taxes, of CAN\$50 ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Only receipts for CAN\$50 or more are eligible for the refund.

Taxes paid on short-term accommodation (see back of form for more information)

Taxes paid on goods

a) \$		GST/HST (all Canada)	d) \$	
b) \$		TVQ (Quebec only)		
c) = [Add lines a + b]		Subtotal		
Total tax refund claimed on short-term accommodation and goods			[Add lines c + d]	

Note: We will dispose of the original receipts attached to this application.

D – It is a serious offence to make a false claim.

I certify that:

- The information on this application and attachments is true, correct, and complete in every respect.
- This amount or any part of it has not been previously approved for payment or paid.
- I am not a resident of Canada and the address provided in Section A is my permanent residential address outside Canada.
- I am the individual identified in Section A or I am authorized to sign this form on behalf of the party identified in Section A of this form.

Applicant's signature	Date	Telephone
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PST COR MC PR Other _____ DC NC

Information

Visitors to Canada

Use this form if you are a non-resident visitor to Canada who paid goods and services tax / harmonized sales tax (GST/HST) on eligible short-term accommodation or goods. Except for Quebec sales tax (TVQ), as explained below, sales taxes from other provinces are not eligible for this refund. We must receive your application within one year of the day the tax on the eligible short-term accommodation became payable, and within one year of the day you exported the eligible goods. It will take about four to six weeks to process your application.

If your refund claim covers more than one visit to Canada, enter the earliest arrival date, the latest departure date, and the place of your final departure from Canada on the front of this form. Also attach a list of your various arrival and departure dates, including each place of departure from Canada.

Eligible travel tour packages

If your tour package included short-term accommodation, you can claim one half of the full amount of GST/HST and TVQ (if applicable) you paid for the tour package. Enter these amounts in the accommodation boxes on the refund application. See page 5 of the *Tax Refund for Visitors to Canada* pamphlet for more information.

Quick calculation option – for tax paid on eligible short-term accommodation or tour packages only

You can use a quick method to calculate your eligible tax rather than adding up the actual tax you paid. Enter these amounts in the accommodation boxes on the refund application. See page 5 of the *Tax Refund for Visitors to Canada* pamphlet for more information.

Note – Quebec sales tax (TVQ)

Goods: As of October 1, 2000, a refund of the TVQ paid on goods purchased in Quebec is no longer offered. If you paid TVQ on eligible goods before October 1, 2000, you can claim a refund of the TVQ by attaching your original TVQ receipts to this form. We will calculate your TVQ refund for you. We must receive your receipts within one year of the day you exported the eligible goods.

Short-term accommodation: You can claim a refund of the TVQ you paid on eligible short-term accommodation in Quebec before November 1, 2001, as long as we receive your application within one year of the day the TVQ on the eligible short-term accommodation was paid or became payable. As of November 1, 2001, a refund of the TVQ paid on short-term accommodation will no longer be offered.

Mail this refund application to:

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

Internal use only

