

Canada

What is an eligible tour package?

An eligible tour package is a tour package that is sold for an all-inclusive price and includes:

- short-term and/or camping accommodation in Canada; and
- at least one service.

A tour package cannot include a convention facility or related convention supplies. Another rebate may be available if you are a sponsor or organizer of a foreign convention. For more information, see Booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*.

We must receive your rebate application within one year after the last day any tax to which this rebate relates became payable.

Who qualifies for the rebate?

Tour Operators – A GST/HST rebate is available to a non-resident, non-registered, tour operator that purchased an eligible tour package for resale, or that purchased short-term and/or camping accommodation in Canada and sold it as part of an eligible tour package, if the tour operator:

- made the purchases in the ordinary course of a business of selling tour packages;
- paid a minimum of \$10 GST or \$26 HST;
- made the sale to a non-resident person;
- made the accommodation included in the eligible tour package available to a non-resident individual; and
- received payment for the package outside of Canada where it or its agent conducts business.

Non-residents that are not tour operators – A GST/HST rebate is available to a non-resident, non-registered business (that is not a tour operator), organization, or individual that purchased an eligible tour package if:

- the purchase was not made in the ordinary course of a business of selling tour packages;
- the non-resident paid a minimum of \$10 GST or \$26 HST; and
- the accommodation included in the package was made available to a non-resident individual.

Required documents (Documents must be in either English or French, or you must provide a translation into English or French.)

This rebate application must have the following attached:

- **original** invoices or receipts showing the GST/HST paid; and
- itineraries or detailed descriptions of the tour packages for group and individual tours (including the number of nights of accommodation in Canada).

Tour Operators – You can provide the itineraries on paper or CD. For other options, call us at **1-902-432-5604** (from outside Canada) or **1-800-565-9353** (from within Canada).

Note

We may also accept other types of documents if they confirm that you qualify for the rebate.

You must keep the following information/documentation in your records and make it available if we ask to see them it:

- a list of the names and addresses of the non-residents who purchased the eligible tour packages;
- the name of the agent through whom you made the sales (if applicable);
- copies of the invoices issued to the non-residents; and
- a list of the names and addresses of the non-resident individuals who used the accommodation.

Part A – Identification

Enter the name of the business, organization, or individual, as well as the Business Number, complete mailing address, and telephone number.

Part B – Visit information

Tour operators

- Enter the **earliest** date of arrival in Canada and the **latest** date of departure from Canada.
- If this claim relates to several tour packages that have different arrival and departure dates, you must attach a list of the various arrival and departure dates.
- Enter the total number of nights of short-term and/or camping accommodation in Canada included in the eligible tour package(s) or purchased and sold as part of an eligible tour packages.

Businesses (other than tour operators), organizations, and individuals

- Enter the date of arrival in Canada, and the date of departure from Canada. If the application covers more than one visit, enter the **earliest** arrival date and the **latest** departure date and attach a list of the various arrival and departure dates.
- Enter the total number of nights of short-term and/or camping accommodation in Canada included in the eligible tour package(s).

Part C – Rebate claim

General calculation method for GST/HST paid on eligible tour packages – Claim half of the actual GST/ HST you paid on the eligible tour packages as shown on your invoices. However, if the total number of nights of short-term and/or camping accommodation in Canada is less than the total number of nights of accommodation in Canada provided in the tour packages, you must reduce the rebate claim. For examples, see Booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*.

Accommodation only (included in tour packages and resold by tour operators) – Claim the tax paid on short-term and/or camping accommodation in Canada as shown on your invoices.

Note

An optional quick calculation method is available for businesses (other than tour operators), organizations, and individuals. For more information on how to use the quick calculation method, see Booklet RC4160. Enter the total GST/HST you are claiming in Part C.

Part D – Certification

Print your full name, then sign and then date your application.

**Mail To: Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2
CANADA**