



GST/HST REBATE APPLICATION FOR TOUR PACKAGES

Use this form to claim a rebate of the goods and services tax/harmonized sales tax (GST/HST) if you are a tour operator and you paid GST/HST on tour packages that include short-term accommodation and/or camping accommodation and a service, or you paid GST/HST on short-term and/or camping accommodation that you purchased and resold as part of an eligible tour package.

Businesses (that are not tour operators), organizations, and individuals may also use this form to claim a rebate of the GST/HST they paid on tour packages that include short-term and/or camping accommodation and a service.

You cannot claim this rebate if the tax was paid or credited to you by the Canadian supplier.

Note: If you do not provide the required supporting documents with this rebate application, your rebate claim will be denied.

See the back of this form to find out if you qualify for the rebate and for instructions on how to complete this form. For more information, see Booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*.

Part A – Identification (please print)			
Business/organization/individual name			
Mailing address			
City/town/village	Province/state	Postal/zip code	
Country	Telephone number		

Part B – Visit information			
Date of arrival in Canada	Year	Month	Day
Date of departure from Canada	Year	Month	Day
Number of nights of short-term and/or camping accommodation			

Part C – Rebate claim (see the back of this form for calculation instructions)	
Check the box(es) that indicate(s) the type of rebate you are claiming.	
Tour operators Eligible tour packages <input type="checkbox"/> Accommodation resold in eligible tour packages <input type="checkbox"/>	Businesses (other than tour operators), organizations, or individuals Eligible tour packages <input type="checkbox"/>

Enter the total GST/HST rebate you are claiming.	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
See the back of this form for a list of the documents required to support your claim.		Do not write in shaded area	

Part D – Certification	
<p>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 as a rebate of GST/HST, or any part of it, has not been paid or credited to me by the supplier. I am a non-resident of Canada, I am not registered for GST/HST, and I am entitled to this rebate. I also understand that this rebate application is subject to verification.</p> <p>If I am a tour operator, I also certify that I am in the business of selling tour packages. The tour packages are eligible tour packages, they were resold to non-residents of Canada, the accommodation sold as part of an eligible tour package was made available to non-resident individuals, and the payment was made outside Canada where I (or my agent) conduct business. For purchases of short-term and camping accommodation, I certify that the accommodation was resold as part of an eligible tour package to a non-resident, the accommodation was made available to non-resident individuals, and payment for the resale of the eligible tour package was made at a place outside Canada where I (or my agent) conduct business.</p> <p>It is a serious offence to make a false claim.</p>	
_____ Signature of authorized officer of the business/organization or individual	Year Month Day <input style="width: 100%;" type="text"/>

DC <input type="checkbox"/>	NC <input type="checkbox"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>
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Who qualifies for the rebate?

A GST/HST rebate is available to a non-resident person who is not registered for GST/HST and who is:

- a tour operator that purchased eligible tour packages, or that purchased short-term and/or camping accommodation and resold it as part of an eligible tour package, the tour operator made the purchase in the ordinary course of a business of selling eligible tour packages, sold the tour package to a non-resident person, the short-term accommodation included in the tour package was used by a non-resident individual, and the tour operator received payment for the tour package at a place outside Canada; or
- a business (that is not a tour operator), an organization, or an individual that purchased an eligible tour package, the purchase was not made in the ordinary course of a business of selling tour packages, and the short-term and/or camping accommodation included in the eligible tour package was used by a non-resident individual.

What is an eligible tour package?

An eligible tour package must include either short-term and/or camping accommodation in Canada and at least one service, and be resold for an all-inclusive price. Packages that include a convention facility or related convention supplies are not eligible tour packages for this rebate.

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.

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

Tour operators – You must attach **original** invoices or receipts showing the GST/HST paid and itineraries or detailed descriptions for tour packages (group and individual) to this rebate application. The itineraries can be provided on paper or CD. Call us at **1-902-432-5608** (from outside Canada) or **1-800-668-4748** (from within Canada) for other options.

You must also keep the following documents in your records and make them available if we ask for them:

- a list of names and addresses of the clients who purchased tour packages;
- the name of the agent through whom you made the sales (if applicable);
- a duplicate of the original invoices issued to your clients; and
- a list of the names and addresses of the non-resident individuals who stayed in the hotel rooms or at the camp sites.

We may accept other types of documents if those other documents allow us to confirm if you meet the eligibility requirements. The information demonstrating that the eligibility requirements have been met does not have to be on separate documents. One or two documents may contain all the necessary information. These could include electronic documents capable of being rendered into writing.

Businesses (other than tour operators), organizations and individuals – You must attach **original** invoices or receipts showing the GST/HST paid and the itineraries or detailed descriptions provided by the tour operators for the tour packages included in this claim, to this rebate application.

Note: If you are a business, you have to request permission if you want to keep your records relating to your rebate claim(s) outside Canada.

Part A – Identification

Enter the name of the business/organization, or individual and complete mailing address.

Part B – Visit information

Tour operators

- Enter the **earliest** arrival date of the eligible tour packages or of the short-term and/or camping accommodation included in this claim.
- Enter the **latest** departure date of the eligible tour packages or of the short-term and/or camping accommodation included in this claim.
- You must also attach a list of the various arrival and departure dates and/or dates of short-term accommodation and/or camping accommodation.
- Enter the total number of nights of short-term accommodation and/or camping accommodation included in eligible tour packages or purchased and resold in eligible tour packages.

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

- Enter the date of arrival in, 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. You must also attach a list of the various arrival and departure dates.)
- Enter the total number of nights of short-term and/or camping accommodation 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 tour packages as shown on your invoices. However, if the total number of eligible nights of short-term and/or camping accommodation provided in Canada is less than the total number of nights of accommodation provided in the tour packages, you must adjust the rebate. 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 actual tax paid on eligible short-term and/or camping accommodation as shown on your invoices.

Note: An optional quick calculation method is available for businesses (other than tour operators), organizations, and individuals. See Booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*, for more information on how to do the quick calculation method.

Enter the total GST/HST you are claiming in Part C.

Part D – Certification

Sign and date your application.

**Mail to: Summerside Tax Centre
275 Pope Road, Suite 104
Summerside PE
CANADA C1N 6C6**