

worldwide income for only that part of the year when they were a resident of Canada. However, persons present in Canada for more than 183 days in a calendar year will be deemed to be a resident of Canada for the entire year.

Canadians who are not residents of Canada will be taxable by Canada as if they were resident in Canada on income earned in Canada from employment or from carrying on a business. All of the above persons have to file an income tax return in Canada.

Non-residents of Canada will be subject to a withholding tax of 25 per cent on certain types of passive income such as interest. No income tax return is required for this type of income.

The foregoing is intended as general information only. Anyone considering immigrating to Canada who has complex financial or tax affairs should consult a professional tax practitioner.

The following Revenue Canada information pamphlets are available from the Commission for Canada in Hong Kong (the Consulate General after July 1, 1997): *Canadian Residents Abroad, Emigrants and Income Tax and Newcomers to Canada.*

For more information, contact the International Tax Services Office, 2204 Walkley Road, Ottawa, Ontario, K1A 1A8, telephone: 1-800-267-5177.