

- 1) If you have severed your residential ties with Canada, then you will be deemed to be a resident of Canada. In lieu of provincial tax, you will be subject to the surtax for individuals not resident in Canada on December 31st which is 52% of the basic federal tax payable (this is the percentage for the 1992 taxation year). You should use the *General Tax Guide and Return for Non-Residents and Deemed Residents of Canada*.
- 2) If you have not severed your residential ties with Canada, then you will be a factual resident of Canada and you will still be subject to provincial or territorial tax. You should use the *General Tax Guide* package for the province or territory in which you maintained residential ties.

Residential ties with Canada may include the following:

- a dwelling place in Canada that remains available to you; or
 - a spouse or dependants who remain in Canada while you are living outside Canada.
- 3) If you are not sure if you have maintained residential ties with Canada, contact the International Taxation Office.

You will receive your T-4 slips at the mission in early March. Your mission will already have received a supply of appropriate T-1 Income Tax forms and Guides that you may use in lieu of your personalized form. The T-1 return, or the *General Tax Guide and Return for Individuals Outside Canada* package is designed for those who do not actually reside in Canada at the end of the year but are considered to be "deemed residents" of Canada. If, while you are outside Canada, you receive a personalized return in the mail, ignore it and obtain the package mentioned above. Transcribe the pre-printed information from the personalized return onto the return for Outside Canada. Do not paste the label from the personalized return onto the new return. Ensure that your correct name and address are shown in the area provided.

On the appropriate lines of the return, enter the income, deductions and amounts as shown on the income information slips you will have received. It is your responsibility to obtain the necessary information slips in time to file your return. If you cannot obtain your information slips, follow the instructions in the Guide: "What If You Didn't Receive Your Information Slips?"

As you are well aware, you must file a federal Income Tax Return on or before April 30 each year. A return mailed after that date will be subject to a late filing penalty. To avoid interest charges, pay any balance of tax owing by April 30, the due date of filing.

If you have any questions, you may contact the International Taxation Office:

2540 Lancaster Road
Ottawa, Ontario
K1A 1A8

Calls from anywhere in Canada 1-800-267-5177

Calls from outside Canada (collect call accepted)

English	(613)952-3741
French	(613)954-1368
Fax number	(613)941-2505

GST and Provincial Sales Tax:

GST and Provincial/Foreign Visitor Rebate Programs are available to non-residents only. Foreign representatives, including Foreign Affairs employees posted outside Canada are not eligible for the visitor rebate programs since they are normally deemed as residents for tax purposes. However, some items may be exported free of GST and PST as long as they are exported directly by the supplier to the new residence for consumption outside Canada. Exceptions may occur; you may wish to contact the offices directly at: