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***Visitors' Rebates***

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Foreign visitors to Canada may claim a rebate of GST paid on short-term (30 days or less) accommodation and on goods (other than alcohol, tobacco or motor fuels) they buy to take home. The rebate applies to taxable purchases of goods valued at \$100 and above. These rebates will be available from duty-free shops at the time the visitor leaves Canada, or they may be applied for within one year of purchasing the goods or accommodation. Proof of purchase is required and the government reserves the right to require proof that the goods were exported. A simplified rebate mechanism also exists for non-resident and non-registered foreign companies.

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***Convention Expenses***

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The accommodation rebate will be made available to non-resident convention and conference organizers on charges paid for rooms and exhibition space at conventions in Canada.