

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 Visitor Rebate Programs are available to non-residents only. Foreign representatives, including External 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:

Re: GST and Quebec or Manitoba sales tax:  
Revenue Canada, Customs and Excise  
Visitor Rebate Program  
Ottawa, Ontario  
K1A 1J5

or call toll free anywhere in Canada 1-800-668-4748; outside Canada (613)991-3346.

## **1.6 Starting Your Inventory**

Preparing your inventory is probably the most tedious part of the entire posting exercise, yet it is an essential document. It is mentioned briefly here, but more detailed information is available in Chapter 3.

The main reason for including it here is the time factor. One of the most repeated statements that you will hear during preparations for your move is "Make sure you get your inventories in on time." Your up-to-date inventories must be submitted to the Relocations section (ABMR) no later than two weeks before your pack-up date. Even that may leave little time if the inventory has to be accompanied by a foreign language translation for the host country's Customs Department. It is suggested that you start to prepare your inventories at least five weeks prior to Moving Day. Workshops on "Preparing Your Inventory" and computerized inventory programs are available from The Posting Centre (ABMH).

## **1.7 Pre-Posting Medical and Dental Examinations**

Medical fitness for service abroad is a prerequisite for having your posting officially confirmed. FSD 9 obliges you and those dependants who will reside with you, or study full-time outside Canada, to have a physical, and possibly a dental examination, as a condition of each posting, cross-posting, and on return to headquarters. A complete examination may include X-rays, blood tests, immunization, psychological assessment and consultation with a specialist. Medical requirements often take four weeks or longer to complete. You will not be able to obtain loans, advances, or complete your travel arrangements until you and your accompanying dependants are given a clean bill of health.