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External Affairs and
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Business Visitors to Canada Can Obtain a Goods and Services Tax (GST) Rebate

Your foreign (non-resident) business associates will be interested to learn that they can get a rebate of the Goods and Services Tax (GST) that they pay on certain goods they purchase in Canada, provided that the goods are removed from Canada within 60 days

operators and travel organizers will deduct the GST that qualifies for a rebate from the price of the package so that the non-resident individual will get the benefit of the rebate at the time the package is purchased.

How to Claim

Claiming the GST rebate can be done by filling out the "Visitors Application for Rebate of Goods and Services Tax" and:

- taking the completed form to a participating Canadian Duty Free Shop for an immediate cash rebate of up to Cdn \$500 per day; or
- by mailing the form to Revenue Canada, Customs and Excise.

date the goods/accommodations were purchased to claim the GST rebate. Applications made by mail can be done only once every three months. Applications, in person, can be made at any time at participating Duty Free Shops. Visitors to Canada who make occasional purchases of goods for their businesses can file one GST Visitor Rebate application per month. Visitors to Canada who make regular business purchases cannot use the "Visitor Application for Rebate of Goods and Services Tax". They must use the "General Rebate Application" form available from Revenue Canada Customs and Excise offices.

Further Information

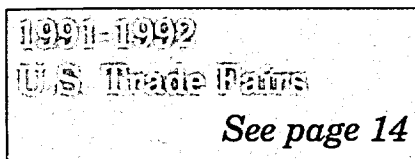
Details on rebates for non-residents are provided in the GST pamphlet *Rebate for Visitors*, which includes a rebate form. The pamphlet is available from all Canadian Consulates, Canadian Customs offices, most tourist information offices, participating Canadian Duty Free Shops, and retail outlets, or by writing to: Revenue Canada, Customs and Excise, Visitors' Rebate Program, Ottawa, Canada K1A 1J5.

Assistance is available by calling (toll-free): 1-800-66VISIT from anywhere in Canada; or (613) 991-3446. The telephone number for the hearing impaired is 1-800-465-5770 (in Canada).

Further information on the GST's effects on the business of Canadian exporters will be featured in upcoming issues of *CanadExport*.

Supplement: Belgium

See pages 7-10



of purchase. They may also claim a rebate for the GST paid on short-term accommodations.

The rebate claim must be for at least \$7 (that is, if the amount paid for goods and/or short-term accommodation in Canada was Cdn \$100 or more). The rebate can be accumulated over several visits.

A GST rebate cannot be claimed for such goods and services as dry cleaning and shoe repair; goods left in Canada; meals/restaurant charges; camping and trailer park fees; alcoholic beverages; tobacco products and automotive fuels.

Accommodations

Accommodations of less than one month per location, when purchased directly from hotels, motels or similar lodgings in Canada, qualify as services for which the GST is rebated. Note that the accommodation rebate is available to non-resident individuals or to the party that arranged and paid for the accommodation.

Non-resident individuals cannot claim an accommodation rebate when the accommodation is purchased outside Canada from a tour operator or travel organizer as part of an all-inclusive package. Tour

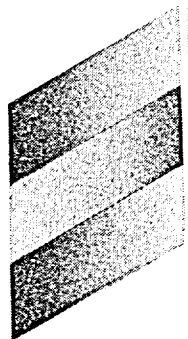
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The visitor must present or include original bills of sale or original itemized receipts. If the amount to be rebated exceeds \$500, the application must be mailed. Accommodation receipts should clearly show the number of nights of accommodation. All receipts are returned to the applicant and, in the case of applications made at a Canadian Duty Free Shop, are immediately returned.

Claim Period

Visitors have one year from the



Canada