

Regulation 105 Waiver Application

Use this form if you are a non-resident self-employed individual or corporation and want to apply for a reduced amount of Regulation 105 withholding tax from amounts paid to you for services provided in Canada.

For more information about how to fill out this form, see "How to complete form R105, Regulation 105 Waiver Application" at canada.ca/cra-rendering-services-canada.

Who can apply for the Regulation 105 waiver

If you are a non-resident person, including a self-employed individual, corporation, partnership, joint venture or hybrid entity (such as a limited liability company), you can apply to waive or reduce the amount of Regulation 105 withholding tax from amounts paid to you for services provided in Canada.

If your application is approved, the CRA will authorize the payer(s) to not withhold tax or to withhold it at a reduced rate. You (the non-resident applicant or your authorized representative) and the payer(s) will receive written information from the CRA about the result of the waiver application.

Types of Regulation 105 waivers

Two types of waivers exist to reduce the amount of Regulation 105 withholding tax a non-resident has to pay: a treaty-based waiver, or an income and expense waiver.

A **treaty-based waiver** is available to:

- persons resident in a country that Canada has a tax treaty with and who do not have a permanent establishment in Canada
- persons who are eligible for an exemption based on the specific provisions of a tax treaty

For more information on the eligibility for a treaty-based waiver, please visit canada.ca/cra-rendering-services-canada under the heading "Guidelines For Treaty Based Waivers involving Regulation 105 withholding".

An **income and expense waiver** is available to:

- persons who are resident in a country that does not have a treaty with Canada
- persons who would otherwise be refused under the Regulation 105 treaty-based waiver guidelines.

The income and expense waiver process allows a non-resident person to claim their estimated expenses against their Canadian-sourced income. If the estimated tax payable is lower than the withholding normally required (15%) under Regulation 105, the non-resident person may benefit from the lower rate. To request an income and expense waiver, complete this form including **Appendix B**.

Persons in the film and TV industry

- Non-resident persons who carry out behind-the-scenes services that relate to the film and television industry should complete this form and must complete Appendix A.
- Do not use this form if you are a non-resident actor in a film or video production and would like less non-resident tax to be withheld on the income you earn in Canada. Instead, fill out Form T1287 for individuals, or Form T1288 for corporations.

How and where to apply

Complete this form and mail it, along with supporting documents, to the CRA International Waivers Centre of Expertise that services the area where you will provide your services. Our Centres of Expertise are listed at: canada.ca/cra-rendering-services-canada.

To make sure that there is enough time to process the waiver, make sure the Centre of Expertise gets this form by one of the following dates:

- 30 days before you start your services in Canada; or
- 30 days before you receive your first payment for those services.

Note

A waiver is not a final determination of a non-resident's tax liability to Canada. This is determined once the non-resident's Canadian income tax return has been assessed.

Section I – Applicant identification

1. Canadian Individual tax number (ITN)	Social insurance number (SIN)	Canadian business number (BN)	2. Date of Birth YYYYMMDD
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3. Legal name of the applicant providing services in Canada

4. Professional or operating name of the applicant, if different than the legal name noted above (if an unincorporated musical group, state the group's name)

5. Mailing address
Address Line 1

Address Line 2

Address Line 3

6. Country of permanent residence

7. Telephone number

8. Check the box that best describes the type of applicant who will provide services in Canada for the current contract.

Individual
 Individual artist
 Individual athlete
 Member of a band
 Unincorporated group
 Partnership
 Corporation

Joint venture
 Star corporation (including Limited liability corporations)
 Limited liability corporation (LLC's excluding star corporations)

Other (specify) _____

9. Check the box that best describes the type of industry the applicant will be providing services in Canada for the current contract.

Mining, Oil, Gas Extraction
 Offshore Oil/Gas
 Construction/Installation
 Transportation
 Professional, Scientific and Technical Services

Business Professionals
 Entertainment
 Behind-the-scenes (Film and Television Industry)
 Theatre Production
 Music

Speaker/Lecturer
 Sport/Recreation
 Education
 Health
 Emergency Services

Other (specify) _____

10. Check the box to show the basis for a reduction in the Regulation 105 withholding tax from amounts paid to you for services provided in Canada.

Treaty-Based Waiver Guidelines
 Income and Expense Waiver

11. Complete the following chart if the applicant is a member of an unincorporated group or a joint venture. A partnership or hybrid entity, such as an LLC, that has elected to be taxed as a corporation on its worldwide income under the laws of another country must also complete this chart. If you need more space, attach a separate page.

Note: Partnerships or hybrid entities that are treated as fiscally transparent under the laws of a foreign country, resulting in the partners paying tax on the partnership's worldwide income, should not complete this chart. Please complete and attach Form NR302 or Form NR303 as applicable instead.

Names of individual group members, joint venture members, shareholders or partners.	Indicate their Canadian individual tax number or Canadian social insurance number	Position or title	Country of residence	Percentage of voting shares, allocation, income or profit/loss, whichever is applicable

Section II – Current Payer Information – Please provide the following information for each payer for which you have a written agreement or signed contract for the calendar year. Attach a separate page if you need more space.

Payer Information					
Name				Canadian business number (BN)	
Mailing address					
Address Line 1					
Address Line 2					
Address Line 3					
Contact person				Telephone number	
Arrival Date in Canada	Departure Date from Canada	Days Outside Canada during service period	Contract Amount		Location of Services (City/Province)
Year Month Day	Year Month Day		Amount	Currency	
Describe any additional fees/amounts and the currency the applicant may receive. For example, bonuses, sponsorship/promotional income, residuals/participants amounts based on ticket sales, overages or other amounts.					
Amount	Currency	Reason			
Describe any amounts and the currency to be reimbursed by the payer to the applicant or to be paid by the payer to a third party on the applicant's behalf. For example, transportation, accommodation, meals/per diems.					
Amount	Currency	Reimbursements			
12. For any of the above contracts will the applicant be bringing equipment to Canada that is going to be rented to another party in Canada (e.g., sound or lighting, kit rental for hair or make-up, or other rented equipment for drilling, ships, or aircraft)? <input type="checkbox"/> Yes <input type="checkbox"/> No					
13. For any of the above contracts will the applicant be paying any sub-contractors or employees for services in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach a separate sheet with the legal name, address, and country of residence of the employee or sub-contractor, and the amount to be paid and currency.		14. a) Has the applicant previously provided services in Canada this calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No		b) Was a waiver applied for? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Dates of Previous Service – If the applicant has previously provided services in Canada in this calendar year or the previous three calendar years for which no waiver was applied for please complete the area below (attach a separate page if you need more space).					
From	To	Payer Name	Address	Contract Amount	Currency
Year Month Day	Year Month Day				

Dates of Future Services – If the applicant has a written agreement to provide services in Canada later in the current calendar year or within the next three calendar years please complete the area below (attach a separate page if you need more space).					
From	To	Payer Name	Address	Contract Amount	Currency
Year Month Day	Year Month Day				

Section III – Representative Information

15. Complete this section to allow the Canada Revenue Agency (CRA) to deal with another person (such as your payer, payroll company, accountant or agent) as your representative for matters **related to this waiver**.

Would you like all correspondence related to this waiver application sent to your representative at the address below? Yes No

Note: If you wish to authorize a representative to deal with the CRA for your other tax matters, please complete form **AUT-01 Authorize a Representative for Access by Phone and Mail** which can be found on our website at canada.ca/cra-forms.

Name of representative

Mailing address

Address Line 1

Address Line 2

Address Line 3

Telephone number

Non-resident applicant's signature

Date YYYYMMDD

Section IV – Declaration of country of residence and entitlement to tax treaty benefits

16. Declaration of country of residence and entitlement to tax treaty benefits.

I certify that _____ is entitled to the benefits of the tax treaty between
(print legal name of individual or legal entity)

Canada and their country of residence for income tax purposes.

I further state that if there are provisions in the treaty that limit the application of tax treaty benefits, the applicant or their income meets the conditions of the provision in the treaty and is eligible for tax treaty benefits.

I certify that:

- the information and supporting documentation provided with this application is true and correct;
- the applicant will provide the Canada Revenue Agency with documentation as may be necessary to substantiate the information provided in the waiver application;
- For **corporations, partnerships or other entities that have elected to be taxed as a corporation on worldwide income under the laws of another country** declare that they are a resident of the country of permanent residence referred to in question 6 and that they meet the conditions of the applicable tax treaty between that country and Canada;
- the applicant must inform the Canada Revenue Agency immediately of any changes to the information presented in this waiver application and that failure to do so may result in this waiver request being denied or revoked and the payer required to withhold accordingly; and
- I consent to the Canada Revenue Agency providing a copy of the waiver approval/denial letter, which includes the Individual Tax Number or Social Insurance Number, to the payer(s)/payroll company noted in this application.

If someone other than the waiver applicant completed this form, please provide their:

Name

Mailing address

Address Line 1

Address Line 2

Address Line 3

Telephone number

Signature of non-resident applicant or representative

Date YYYY MM DD

APPENDIX A – Payer Information Film - Television Industry Only

If services are to be provided in the film or television industry, indicate in which of the following areas.

- Feature film
 Movie of the week
 Television series
 Commercial
 Other (specify) _____

Indicate the type of services the applicant will provide in Canada.

- Director
 Assistant Director
 Producer
 Director of photography
 Set designer
 Artistic Director
 Make-up/hair stylist
 Costume designer
 Sound technician
 Lighting technician
 Electrical technician
 Location manager
 Camera operator
 Photographer
 Production accountant
 Other (specify) _____

What is the Canadian allocated portion of the contracted amount for the services to be provided (if this figure differs from that in Section II)? Please provide details as to how the allocation was calculated.

Provide the following information about the **payroll company** (if different from the payer). The payroll company may be contracted by the production company to make payments and withhold and remit tax on its behalf. The payroll company must have a BN, under which it would remit the tax withheld.

Name	Address	Canadian Business Number (BN)	Contact person	Telephone number	Fax number

Provide the following information about the **production company** (if different from the payer). This is generally a Canadian production company, but may be a foreign production company. The production company must have a BN as they are carrying on business in Canada and are required to file a T2 corporation income tax return.

Name	Address	Canadian Business Number (BN)	Contact person	Telephone number	Fax number

Provide the following information about the **production studio/locations**. This may be an actual production studio as well as other locations. There may be multiple locations.

Name	Address	Canadian Business Number (BN)	Contact person	Telephone number	Fax number

Provide the following information about the **foreign parent company**. (If different from the payer).

Name	Address	Canadian Business Number (BN)	Contact person	Telephone number	Fax number

Does the applicant have a long-term service contract with the (Canadian) production company or its foreign parent (e.g. major studio)?

- Yes
 No

If yes, explain the nature of the service contract with this production company or its foreign parent.

APPENDIX A – Payer Information Film and Television Industry Only – continuation

Is the applicant's contract for this project related to any previous or future contracts in Canada with this production company or major studio? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, provide the waiver applicant's relationship to the projects for which services were or are to be provided.
Are the payer(s) and the applicant dealing at arm's-length with one another? <input type="checkbox"/> Yes <input type="checkbox"/> No
Will the applicant be providing their services through a loan out corporation for their services in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No

APPENDIX B – Income and Expense Worksheet

	Amount	Currency
Gross Revenue		
Fees for Services	\$	
Confirmed Overages	\$	
Other Amounts	\$	
Total Revenue	\$	
Expenses		
Professional Fees	\$	
Union Dues	\$	
Reasonable Accommodation	\$	
Meal Allowances	\$	
Travel costs by plane, bus or train	\$	
Travel costs by personally owned or rented vehicles	\$	
Equipment rental expenses (other than vehicles) Rented in Canada	\$	
Equipment rental expenses (other than vehicles) Rented outside Canada	\$	
Subcontractors (Canadian)	\$	
Subcontractors (Non-resident)	\$	
Employees (Canadian)	\$	
Employees (Non-resident)	\$	
Additional Expenses (Describe)	\$	
Additional Expenses (Describe)	\$	
Additional Expenses (Describe)	\$	
Total Expenses	\$	
Net Income	\$	

We collect your personal information under the authority of Subsection 153(1.1) of the Income Tax Act (ITA) and use it to process the application for a waiver of withholding taxes. Information may be shared with other federal government institutions in accordance with income tax legislation. The SIN is collected pursuant to section 237 of the ITA and is used for identification purposes.

Personal information is described in information bank number CRA-PPU 421 (Small and Medium Enterprises) and is protected under the **Privacy Act**. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.