



## 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. Non-residents who perform behind-the-scenes services that relate to the film and television industry should also complete this form and complete **Appendix A**. If you are a non-resident actor in a film or video production and would like a reduction in the amount of non-resident tax required to be withheld on your income earned in Canada, do not use this form but complete Form T1287 or T1288.

### Waivers on withholding

Non-residents of Canada who feel that the withholding tax is more than their actual tax liability to Canada may apply to have the tax waived or reduced. If the application is approved, the CRA will authorize the respective payer(s) to not withhold or to withhold at a reduced rate. The non-resident **applicant** and **any person properly authorized** or the respective payer(s) will receive written information from the CRA of the result of the waiver application.

### Who may apply for a waiver

- Non-resident persons (i.e. an individual, corporation, partnership, joint venture or hybrid entity such as a limited liability company) who will be providing services (of a non-employment nature) in Canada.
- Artists and athletes who will be providing services in Canada.
- Non-residents applying for a waiver on their statement of income and expenses. Please provide a description of the income and expenses you expect to incur.
- Non-resident self-employed individuals or corporations performing services that relate to the film and television industry and want to apply for a reduced amount of *Regulation 105* withholding tax from amounts paid to you for services provided in Canada.

### How and where to apply

Complete Form R105, *Regulation 105 Waiver Application*, and mail it, along with the necessary supporting documentation to the CRA International Waivers Centre of Expertise (CoE) that serves the area where the applicant's services will be provided. Our CoEs are listed on the CRA's Web site at: [canada.ca/cra-rendering-services-canada](http://canada.ca/cra-rendering-services-canada).

Applications should normally be received by the applicable CoE 30 days before the start of the applicant's services in Canada or 30 days before the first payment to the applicant for those services. Applications received outside of this time frame may also be reviewed.

### 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.

For detailed information on completing this form please see **How to complete form R105, Regulation 105 Waiver Application** on our website at [canada.ca/cra-rendering-services-canada](http://canada.ca/cra-rendering-services-canada).

**Section I – Applicant identification**

1. Individual Tax Number (ITN), Social Insurance Number (SIN) or Canadian business number (BN)

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2. Legal name of the applicant providing services in Canada

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3. 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)

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4. Mailing address (Apt No – Street No Street name, PO Box, RR)

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City	State, Province or Territory	Postal or ZIP code
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5. Country of permanent residence	6. Telephone number
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7. Check one of the boxes to indicate the applicant type contracted to 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 LLC's)   
  Limited liability company (LLC's excluding star corporations)

Other (specify) \_\_\_\_\_

8. Type of industry in which the applicant's services will be provided

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

Business Professionals   
  Entertainment   
  Behind-the-scene (Film and Television Industry)   
  Theatre production   
  Music

Speaker/Lecturer   
  Sport/Recreation   
  Education   
  Health   
  Emergency Services

Other (specify) \_\_\_\_\_

9. Indicate 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

10. 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. You can add a second payer**

Payer Information #1					
Name				Canadian Business Number (BN)	
Mailing address (Apt No – Street No Street name, PO Box, RR)					
City			State, Province or Territory		Postal or ZIP code
Country			Contact person		Telephone number
Start date of services	End date of services	Days Outside Canada during service period	Contract Amount		Location of Services (City/Province)
Year Month Day	Year Month Day		Amount	Currency	
Indicate any additional fees/amounts the applicant may receive. (E.g. bonus, sponsorship/promotional income, residuals/participations, amounts based on ticket sales (overages/other). (Please describe).					
Amount	Currency	Reasons			
Indicate 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. (e.g. transportation, accommodation, meals/per diems)					
Amount	Currency	Reimbursements			
<p><b>11.</b> For any of the above contracts will the applicant will 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)?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p>					
<p><b>12.</b> For any of the above contracts will the applicant be paying any sub-contractors or employees for services in Canada?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p>			<p><b>13.</b> Has the applicant previously provided services in Canada this calendar year?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p>Was a waiver applied for?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p>		

Dates of Previous Service – If the applicant has previously provided services in Canada in <i>this calendar year</i> or the <i>previous three calendar years for which no waiver was applied for</i> 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 <i>later in the current calendar year</i> or the <i>within the next three calendar years</i> 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

14. 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 **pertaining 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 T1013, Authorizing or Cancelling a Representative, or RC59 Business Consent for Access by Telephone and Mail which can be found on our website at [canada.ca/taxes](http://canada.ca/taxes) under Forms and Publications.**

Name of representative

Mailing address (Apt No – Street No Street name, PO Box, RR)

City	State, Province or Territory	Postal or ZIP code
Country	Telephone number	
Non-resident applicant's signature	Date	Year Month Day

### Section IV – Declaration

15. 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)

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 corporation or 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**, or for **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 question 5 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 (Apt No – Street No Street name, PO Box, RR)		
City	State, Province or Territory	Postal or ZIP code
Country	Telephone number	
Signature of non-resident applicant or representative	Date	Year Month Day

**APPENDIX A – Payer Information Film and 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) \_\_\_\_\_

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
<b>Gross Revenue</b>		
Fees for Services		
Confirmed Overages		
Other Amounts		
<b>Total Revenue</b>		
<b>Expenses</b>		
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:		
Rented outside Canada:		
Subcontractors		
(Canadian)		
(Non-resident)		
Employees		
(Canadian)		
(Non-resident)		
Additional Expenses (Describe)		
Additional Expenses (Describe)		
Additional Expenses (Describe)		
<b>Total Expenses</b>		
<b>Net Income</b>		

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.