



GST/HST Rebate Application for Tour Packages

If you are a non-resident tour operator, use this form to claim the Foreign Convention and Tour Incentive Program (FCTIP) rebate of the goods and services tax/harmonized sales tax (GST/HST) you paid on an eligible tour package, or on short-term and/or camping accommodation that you purchased and resold as part of an eligible tour package.

Non-resident individuals, organizations, or businesses (other than tour operators) may also use this form to claim the FCTIP rebate of the GST/HST they paid on eligible tour packages.

You cannot claim this rebate if tax was paid or credited to you by the Canadian supplier.

For more information, see Guide RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*, or go to www.cra.gc.ca/visitors.

Part A – Identification			
Individual, organization, or business name		Business number (if applicable)	
Mailing address (Apt No – Street No., Street name, PO Box, RR)			
City/town/village	Province/Territory/State	Postal/ZIP code	
Country		Telephone number	Extension

Part B – Visit information			
If there are various arrival and departure dates, you must attach a document that gives the details for each tour package.			
Date of arrival in Canada	Year	Month	Day
Date of departure from Canada	Year	Month	Day
			Number of nights of short-term and/or camping accommodation in Canada

Part C – Rebate claim (see the back of this form for calculation instructions)	
Tick the box that indicates the type of rebate you are claiming.	
Tour operators <input type="checkbox"/> Eligible tour packages (Claim 50% of GST/HST paid) <input type="checkbox"/> Accommodation resold as part of eligible tour packages (Claim 100% of GST/HST paid)	Individuals, organizations, or businesses (other than tour operators) <input type="checkbox"/> Eligible tour packages (Claim 50% of GST/HST paid)

Enter the total GST/HST rebate you are claiming. \$				
See the back of this form for a list of the documents required to support your claim.	Do not write in shaded area			

Part D – Certification	
I certify that:	
<ul style="list-style-type: none"> • The information given in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge. • I am required to retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years, as this rebate may be subject to further review at a later date. • I understand that the receipts and supporting documentation submitted with this rebate application will not be returned to me. 	
It is a serious offence to make a false claim.	

Name of claimant (print)	Title
Signature of individual or authorized officer of organization or business	Telephone number
	Extension
	Year
	Month
	Day

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Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source <http://www.cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html>, personal information bank CRA PPU 106.

General information

What is the Foreign Convention and Tour Incentive Program (FCTIP)?

The FCTIP is a rebate program that provides GST/HST relief to non-residents for short-term and/or camping accommodation in Canada included in an eligible tour package, and for certain properties and/or services used in the course of conventions held in Canada.

What is an eligible tour package?

An eligible tour package is a tour package that is sold for an all-inclusive price and includes:

- short-term and/or camping accommodation in Canada; and
- at least one service.

Tour packages that include a convention facility or related convention supplies, are not tour packages for this rebate. However, you may qualify for a rebate if you are a sponsor or organizer of a foreign convention. For more information, see Guide RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*, or go to www.cra.gc.ca/visitors.

Who qualifies for a FCTIP rebate?

Tour Operators – If you are a non-resident tour operator and you are not registered for the GST/HST, you may be eligible for a rebate if:

- you purchased an eligible tour package and resold it; or
- you purchased short-term and/or camping accommodation in Canada and resold it as part of an eligible tour package.

To qualify for the rebate, you must meet **all** the following conditions:

- You made the purchase in the ordinary course of a business of selling tour packages.
- You sold the eligible tour package to a non-resident person.
- The accommodation included in the eligible tour package was made available to a non-resident individual.
- You received payment for the package outside of Canada where you or your agent conducts business.
- You are a non-resident of Canada at the time the rebate application is filed
- You paid at least \$200 before taxes (this amount does not include property and services included in the tour package that are not subject to tax, such as overseas transportation services).
- You send us your rebate application within one year after the last day any tax to which the rebate relates became payable.
- You provide the necessary documents to prove you are eligible for the rebate.

Non-residents that are not tour operators – You may be eligible for a rebate if you are:

- a non-resident individual visiting Canada; or
- a non-resident business or organization that is not registered for GST/HST and you purchase the eligible tour package for use by an employee or client.

To qualify, you must meet **all** of the following conditions:

- The short-term and/or camping accommodation included in the eligible tour package was made available to a non-resident individual.
- You **did not** purchase the eligible tour package to resell in the ordinary course of a business of selling tour packages.
- You are a non-resident of Canada at the time the rebate application is filed.
- You paid at least \$200 before taxes (this amount does not include property and services included in the tour package that are not subject to tax, such as overseas transportation services).
- You send us your rebate application within one year after the last day any tax to which the rebate relates became payable.
- You provide the necessary documents to prove you are eligible for the rebate.

Required documents

The documents must be in either English or French, or you must provide a translation in English or French. Receipts and supporting documentation submitted with this rebate application will not be returned.

This rebate application must have copies of the following attached:

- invoices or receipts showing the GST/HST paid; and
- itineraries or detailed descriptions of the tour packages for group and individual tours (including the number of nights of accommodation in Canada).

Note

We may also accept other types of documents if they confirm that you qualify for the rebate. **Tour Operators** can provide the itineraries on paper or CD.

If you do not provide the required supporting documents with this rebate application, or if the documents do not contain enough information to prove that you are eligible for the rebate, your rebate claim will be denied.

You must keep the following information and documentation in your records and make them available if we ask to see them:

- a list of the names and addresses of the non-residents who purchased the eligible tour packages;
- a list of the names and addresses of the non-resident individuals who stayed in the accommodation;
- the name(s) of the agent(s) through whom you sold the tour packages (if applicable); and
- copies of the invoices issued to the non-residents.

Part A – Identification

Enter the name of the individual, organization, or business, as well as the Business number (if applicable), complete mailing address, and telephone number.

Part B – Visit information

Tour operators

Enter the **earliest** date of arrival in Canada and the **latest** date of departure from Canada.

If this claim relates to several tour packages that have different arrival and departure dates, you must attach a list of the various arrival and departure dates.

Enter the total number of nights of short-term and/or camping accommodation in Canada included in an eligible tour package.

If this claim relates to several tour packages, enter the number of nights from the lengthiest tour package.

Individuals, organizations or businesses (other than tour operators)

Enter the date of arrival in Canada, and the date of departure from Canada. If the application covers more than one visit, enter the **earliest** arrival date and the **latest** departure date and attach a list of the various arrival and departure dates.

Enter the total number of nights of short-term and/or camping accommodation in Canada included in a single eligible tour package.

If this claim relates to several tour packages, enter the number of nights from the lengthiest tour package.

Part C – Rebate claim

For accommodation sold as part of an eligible tour package – Claim the GST/HST paid on short-term and/or camping accommodation in Canada as shown on your invoices.

General calculation method for GST/HST paid on eligible tour packages – Claim half of the actual GST/ HST you paid on the eligible tour packages as shown on your invoices. However, if not all the nights included in the tour package were spent in short-term and/or camping accommodation in Canada, you must reduce the rebate claim. For examples, see Guide RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*.

Note

An optional quick calculation method is available for individuals, organizations, or businesses (other than tour operators). For more information on how to use the quick calculation method, see Guide RC4160.

Part D – Certification

Print your full name, sign, and date your application.

Filing instructions

Send this completed form with supporting documents attached to:

**Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2
CANADA**

What if you need help?

For more information, go to www.cra.gc.ca/visitors, see Guide RC4160, or call **1-800-959-5525** (if you are calling from Canada or the United States) or **613-940-8497** (if you are calling from outside Canada and the United States). We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.